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Our ref st/mw

Contact Salim Tharani
0117 9054126

30 April 2009

Dear Madam

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

SATURDAY



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COMPANIES HOUSE



KPMG Audit Plc

30 April 2009

Appendix

<i>Company name</i>	<i>Company registered number</i>
Clerical Medical Investment Group Limited	3196171
Clerical Medical Managed Funds Limited	1580284