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Alan Bird
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Contact Carl Teigh
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Ext 3354

Dear Sir

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

In accordance with section 519 of the Companies Act 2006 we enclose our statutory statement given in connection with our ceasing to act as auditors of each of companies listed in the Appendix to this letter

Yours faithfully,

KPMG LLP

KPMG LLP

SATURDAY



ROYCLUB

RM

21/05/2011

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COMPANIES HOUSE

[illegible]

Re: Elmer E. Jones 07-20140
 Plaintiff vs Defendant United States



KPMG LLP

27 April 2011

Appendix

<i>Company name</i>	<i>Company registered number</i>
Gumsby College Trading Ltd	3059910
Humber Construction Ltd	3059902
Gumsby College Enterprises Ltd	2808986
Propeller4Film Ltd	07008456
Educatering (G I) Ltd	4192462
Laceby Manor Golf Club Ltd	4303321
Image Studios Ltd	3244905
Manufacturing Improvement International Ltd	03220881
McMenemys Ltd	4147587
E-Factor Enterprise (NEL) Ltd	06379942
Channel 7 Community Interest Company	06433821