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S9 2BU

Your ref

Our ref aa/239

Contact Andrew Sills  
0113 231 3000  
Ext 3052

7 July 2004

Dear Sirs

**Statement to the directors of on ceasing to hold office as auditors of Plusnet Technologies Limited (no. 03279013) pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*KPMG LLP*

KPMG LLP



KPMG LLP,  
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cooperative

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