



KPMG LLP
St James' Square
Manchester M2 6DS
United Kingdom

Tel +44 (0) 161 246 4053
Fax +44 (0) 161 838 4040
DX 724620 Manchester 42

The Directors
Costessey Energy Limited
Units 14-15
Bolton Technology Park
Spa Road
Bolton
BL1 4AY

15 September 2005

Dear Sirs

Statement to the directors of Costessey Energy Limited (no. 3448770) on ceasing to hold office as auditors 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

