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Our ref

Contact Jonathan Bingham

16 November 2009

Dear Mike,

**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 sincerely

*KPMG Audit Plc*

KPMG Audit Plc

