



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

Tel +44 (0) 161 246 4000  
Fax +44 (0) 161 246 4040  
DX 724620 Manchester 42

**Private and Confidential**  
CSF Managed Services Plc  
First Floor, Station House  
4-8 High Street  
West Drayton  
Middlesex  
UB7 7DJ

Our ref jp/jah

Contact 0161 246 4365

17 September 2008

Dear Sirs

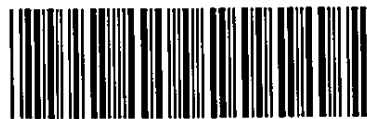
**Statement to CSF Managed Services Plc (no. 3889532) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

In accordance with section 519 of the Companies Act 2006, 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

THURSDAY



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