

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.

*KPMG Audit Plc*

*Chartered Accountants  
Registered Auditor  
8 Salisbury Square  
London  
EC4Y 8BB*

**22** August 2006

