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The Directors  
Duelguide (Newcastle) Ltd  
40 Berkeley Square  
London  
W1J 5AL

Our ref jd/592

Contact Jonathan Downer  
020 7311 6467

13 October 2006

Dear Sirs

**Statement to the directors of Duelguide (Newcastle) Ltd (no. 4097359) 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 Audit Plc

