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The Directors
Duelguide GS 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 GS Ltd (no. 4384976) 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

WEDNESDAY



RM 10/10/2007 256
COMPANIES HOUSE