



KPMG LLP
Dukes Keep
Marsh Lane
Southampton SO14 3EX
United Kingdom

Tel +44 (0) 23 8020 2078
Fax +44 (0) 23 8020 2002
DX 154200 Southampton 49

Private & confidential
Board of Directors
Photon Kinetics Limited
Gemini Drive
9305 SW
Beaverton
OR 97008 USA

Our ref ws/sp/052/ws100409

Will Smith
023 8020 2078

3 October 2008

Dear Sirs

**Statement to Photon Kinetics (no. 4486025) 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.
KPMG LLP

