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The Directors
Direct Group Holdings Limited
Direct House
4 Sidings Court
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DONCASTER
DN4 5NU

Our ref kto/njh/214

Contact Karen Orr
0113 231 3637

16 January 2006

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG LLP

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STATEMENT TO THE DIRECTORS OF DIRECT GROUP HOLDINGS LIMITED ON
CEASING TO HOLD OFFICE AS AUDITORS

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 LLP

KPMG LLP

Chartered Accountants

Registered Auditors

16 January 2006