



KPMG Audit Plc
Financial Services
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The Directors

CBRail Caesar
Level 7 Bishopsgate Exchange
155 Bishopsgate
London
EC2M 3YB

Our ref al 201

18 November 2009

Dear Sirs

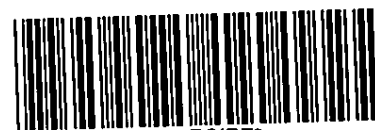
Statement to CBRail Caesar (5279533) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

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 Audit Plc

WEDNESDAY



A33 *AU4EQID7* 148
17/03/2010
COMPANIES HOUSE