



KPMG Audit Plc
Financial Services
Saltire Court
20 Castle Terrace
Edinburgh EH1 2EG
United Kingdom

Tel +44 (0) 131 527 6799
Fax +44 (0) 131 527 6666
DX 553002 Edinburgh 50

The Directors

CBRail Ruhr Sieg
Level 7 Bishopsgate Exchange
155 Bishopsgate
London
EC2M 3YB

Our ref al 201

18 November 2009

Dear Sirs

Statement to CBRail Ruhr Sieg (5573151) 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

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