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Our ref **ib/cg/003-08pd**

F40 M R Taylor

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Date 16th August, 2011.

Dear Sirs

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006 we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully

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KPMG LLP





KPMG LLP

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

Appendix

<i>Company name</i>	<i>Company number</i>
Lateral Group Limited	06498963
Howitt Limited	04994924
Data Lateral Limited	5607779
Lateral Connects Limited	06032073
Lateral Minds Limited	06032108
Castlegate 450 Limited	6006623
Access Communications Limited	2943925
Dialogue Solutions Limited	1495874