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IMI Watson Smith Limited
Cross Chancellor Street
Leeds
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Our ref 3/as/ls/3418client

16 October 2009

Dear Sirs

Statement to IMI Watson Smith Limited (no. 1691122) 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



PC2 11/11/2009 432
PXEATEVC
COMPANIES HOUSE