



BAKER TILLY

Our ref: SJG/022193/kmf/L06

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The Directors
IKEA Limited
255 North Circular Road
London
NW10 0JQ

1986203

18 August 2005

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

Baker Tilly

Baker Tilly

Certified to be a true copy
SISEC LIMITED
Secretary

By *[Signature]*

05 SEP 2005

