



**Statement to the directors of Island Trading Company Limited (no. 02025957) on
ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, 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.


KPMG LLP

25 March 2004



KPMG LLP,
KPMG LLP, a UK limited liability partnership,
is a member of KPMG International, a Swiss
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