

KPMG LLP

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Private & confidential

Mr NM Ball BNL (UK) Limited Manse Lane Knaresborough North Yorkshire HG5 8LF

Our ref kss/pb

Contact

Kerri Shoard 0113 231 3886

24 June 2008

Dear Sır

Statement to BNL (UK) Limited (Registered number 02668025) 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

Kny Lip

KPMG LLP

SATURDAY

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