



KPMG Audit Plc
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Royal Doulton (UK) Limited
Sir Henry Doulton House
Forge Lane
Etruria
Stoke-on-Trent
ST1 5NN

Our ref di/fs/2005/resignation 4

18 February 2005

Dear Sirs

Notice of resignation – Royal Doulton (UK) Limited (no. 58357)

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc

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