

891517

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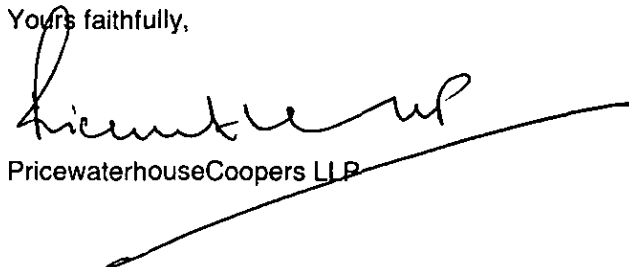
2 June 2009

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of ARC Trading Limited, registered no: 00891517 (the Company) effective from 2 June 2009, which we consider should be brought to the notice of the Company's shareholder or creditors.

Yours faithfully,



PricewaterhouseCoopers LLP

