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The Directors
Agra CEAS Consulting Limited
Mortimer House
37/41 Mortimer Street
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21 October 2004

Dear Sirs

Statement to the directors of Agra CEAS Consulting Limited (no. 1952298) 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.

Yours faithfully

KPMG Audit Plc

