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Massao Yamaguchi
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Our ref: cs/422

Contact: Claire Stagg
020 7311 1000
Ext 3761

10 October 2011

Dear Massao

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

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 the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully

KPMG LLP

KPMG LLP

Appendix

Panfoods Co. Limited
Alliance Coffee Company Limited

01961948
04736143



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RM 05/12/2011 66
COMPANIES HOUSE