

KPMG Audit Plc Consumer & Industrial Markets

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Our ref jjh/942

Contact

Jeremy Hall 020 7311 8502

16 October 2006

Dear Sirs

Statement to the directors of Allied Domecq Latin America Finance Limited (no. 04805917) on ceasing to hold office as auditors

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 Rugher Andre Rug

KPMG Audit Plc

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COMPANIES HOUSE 23/10/2006