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Private & confidential

The Directors
InnSpired Group Limited
Wiltshire Drive
Trowbridge
Wiltshire
BA14 0TT

Our ref Ta/rf/723

Contact Tony Antonius
0117 905 4017

8 September 2004

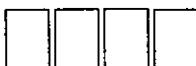
Dear Sirs

**Statement to the directors of InnSpired Group Limited (no. 03764748) and subsidiaries
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 LLP



KPMG LLP.
KPMG LLP, a UK limited liability partnership,
is a member of KPMG International, a Swiss
cooperative

Registered in England No 0C301540
Registered office:
8 Salisbury Square,
London EC4Y 8BB



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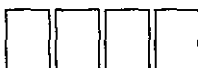
Notice of resignation – InnSpired Group Limited (no. 03764748) and subsidiaries

We hereby give notice of our resignation as auditors of the company and its subsidiaries (per appendix 1) with effect from today.

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

Yours faithfully

KPMG LLP



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Appendix 1 – companies covered by this letter

InnSpired Group Limited	03764748
InnSpired Pubs Plc	03813780
InnSpired Taverns Limited	03776524
InnSpired Company Limited	03355449
InnSpired Holdings Limited	03776523
InnSpired Developments Limited	03589962
InnSpired Inns Limited	03764720
InnSpired (ESOP) Limited	03567557
InnSpired Taverns II Limited	04249492
Rhesus Limited	03635246
Rhesus Positive Limited	03676391
Ushers of Trowbridge Limited	02597688
Ushers Brewery Limited	02639756