



**KPMG Audit Plc**  
15 Canada Square  
Canary Wharf  
London E14 5GL  
United Kingdom

**Private & confidential**

Rolls-Royce Industrial Power Engineering  
(Overseas Projects) Limited  
Moor Lane  
Derby  
DE24 8BJ

19 September 2014

Dear Sirs

**Statement to Rolls-Royce Industrial Power Engineering (Overseas Projects) Limited (no. 00158230) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

In accordance with section 519 of the Companies Act 2006, 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*

KPMG Audit Plc

