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Private & confidential
The Directors
Land Machinery Limited
Redlake Trading Estate
Ivybridge
Devon
PL21 0EZ

20 July 2012

Dear Sirs

Statement to Land Machinery Limited (no. 447678) 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 LLP

FRIDAY



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03/08/2012

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