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Private & confidential

Arnolds Veterinary Products Limited 24 Cheshire Avenue Lostock Gralam Northwich CW9 7UA

Our ref Mw/c01342/psl1791

dechra

Contact Graham Neale

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9 September 2015

Statement to Arnolds Veterinary Products Limited (no. 00505382) 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

KPMG LLP

SATURDAY

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19/09/2015 COMPANIES HOUSE #125