



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

**Private & confidential**  
Rolls-Royce Secretariat Limited  
Moor Lane  
Derby  
DE24 8BJ

Our ref: rh/564

Contact: Rachel Hall  
020 7311 1504

13 June 2014

Dear Sirs

**Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully

KPMG Audit Plc

FRIDAY



A12

\*A3BF5SAG\*

04/07/2014

#184

COMPANIES HOUSE



## Appendix

<i>Company name</i>	<i>Company registered number</i>
<i>M L Ltd</i>	<i>04393245</i>
<i>NEI Overseas Holdings Ltd</i>	<i>01189545</i>
<i>Reflex Manufacturing Systems Ltd</i>	<i>01234089</i>
<i>Rolls-Royce Overseas Investments Ltd</i>	<i>04060767</i>