Private & Confidential
BAE Systems Communications Limited
PO Box 87
Warwick House
Farnborough Aerospace Centre
Farnborough
Hampshire
GU14 6YU
England

Our ref   BAECOM

Contact   Patrick Sherrington
          Tel +44 207 3111 620

14 September 2015

Dear Directors,

Resignation as auditors of BAE Systems Communications Limited (no. 2279305)

We hereby give notice of our resignation as auditors of the company with effect from today   In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation   We consider that the audit of your financial statements falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council

Yours faithfully,

KPMG Audit plc

KPMG Audit Plc

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14 September 2015

Dear Directors,

Statement to BAE Systems Communications Limited (no. 2279305) 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

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