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Private & confidential
Mr S Farrant
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6 November 2013

Dear Sir

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

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Appendix

<i>Company name</i>	<i>Company registered number</i>
Johnson Matthey Fuel Cells Limited	04393161
Tracerco Limited	04496566
Avocado Research Chemicals Limited	02682211
Johnson Matthey Precious Metals Limited	03657767
Matthey Finance Limited	00301279
Johnson Matthey Investments Limited	01004368
Matthey Holdings Limited	03130188
Johnson Matthey (CM) Limited	02885614
Cascade Biochem Limited	02327661
Alfa Aesar China Limited	05391061
Johnson Matthey South Africa Holdings Limited	07419436
Johnson Matthey (Nominees) Limited	0594236
Johnson Matthey Davy Technologies Limited	00635311
Johnson Matthey Davy Technologies International Limited	00247298