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Private & confidential
The directors
Avecia Holdings Limited
Webber House
26 28 Market street
Altrincham
Cheshire
WA14 1PF

10 February 2012



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 directors 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

KPMG Audit Plc



KPMG Audit Plc
*Copy of the Statement on ceasing to hold office as auditors of each of the multiple companies listed in
the appendix pursuant to section 521 of the Companies Act 2006
10 February 2012*

Appendix 1

<i>Company Name</i>	<i>Company Registered Number</i>
Avecia Holdings Limited	03768138
Avecia Investments Limited	03768296
Avecia Finance Limited	03768215