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Private & confidential

Spirit Group Retail Limited
Westgate Brewery
Bury St Edmunds
Suffolk
United Kingdom
IP33 1QT

Our ref C01346/js/st/ct/spirit

Contact Julie Searle
0121 232 3995

10 May 2016

Dear Sir

Statement to Spirit Group Retail Limited (no. 03794854) 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,

00176 L.L.P.

KPMG LLP

