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United Kingdom

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Private & confidential

The Board of Trustees
The Royal Opera House Covent Garden
Limited
Covent Garden
London WC2E 9DD

4112266

8 June 2012

Dear Sir

We write to you in your capacity as Trustees of the companies listed in the Appendix to this letter

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix 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 the financial statements of The Royal Opera House Covent Garden falls within the definition of a major audit as a charity receiving income of more than £100 million a year, therefore your notification should be made to the professional Oversight Board. The remaining companies listed in the Appendix fall outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully,

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8 June 2012

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 Trustees 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 LLP

KPMG LLP

A07

20/06/2012
COMPANIES HOUSE

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Appendix

Company name

Company registered number

The Royal Opera House Covent Garden Limited
Royal Opera House Foundation
ROH Holdings Limited
ROH Management Limited
ROH Developments Limited
Royal Opera House Enterprises Limited
Royal Opera House Covent Garden Trading Limited

480523
730466
2580395
2022665
2580400
4112266
4001450