



KPMG LLP
1 The Embankment
Neville Street
Leeds LS1 4DW
United Kingdom

Tel +44 (0) 113 231 3890
Fax +44 (0) 113 231 3146
DX 724440 Leeds

Private & confidential
Abellio Merseyside Limited
5 Fleet Place
London
EC4M 7RD

Our ref dm/tb

8 October 2014

Dear Sirs

Statement to Abellio Merseyside Limited (no. 4380951) 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 LLP
KPMG LLP

