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Contact Michael Frankish 0161 246 4517

18 July 2016

Dear Directors,

Statement to GB Plange UK Limited (no. 05872623) 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 CLP

KPMG LLP

09/08/2016 **COMPANIES HOUSE**