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Mr I Cockburn
West Terrace
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29 August 2014

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 a director 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



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COMPANIES HOUSE
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KPMG Audit Plc

29 August 2014

Appendix

<i>Company name</i>	<i>Company registered number</i>
Hargreaves (UK) Limited	4140051
Hargreaves (UK) Services Limited	3735251
The Monckton Coke and Chemical Company Limited	70960
Coal 4 Energy Limited	5705910
Maxibrite Limited	731607
Hargreaves ESOT Trustee Limited	5877012
Hargreaves Industrial Services Limited	2307132
Imperial Tankers Limited	2316301
Forward Sound Limited	6723693
Maltby Colliery Limited	6057412
Hargreaves Europe Limited	7484417
Hargreaves Engineering and Contracts Limited	3523630
Eastgate Materials Handling Limited	6557463
Redcar Steel and Coal Company Limited	7835516
Hargreaves Surface Mining Limited	7813088
Rocpower Limited	6447556
Rocfuel Limited	6281859
Hargreaves Services Australia Limited	8057859
Hargreaves Carbon Products Europe Limited	8267102
Hargreaves Technical Resources Limited	8303430
Hargreaves Industrial Dormant Limited	3734948
Hargreaves (Bulk Liquid Transport) Limited	4964453
Hargreaves Mineral Services Limited	5214277
Hargreaves Waste Services Limited	3362647
Hargreaves Transport Services Limited	2538544
GR Wardle & Son Limited	3448610
R Hanson and Son Limited	3048487
Hargreaves Environmental Services Limited	3322143
Squire Distribution Services Limited	1305924
R&A Fuels Limited	1748345
Hargreaves Transport Limited	2996297