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Metis Bidco Limited
Enterprise House
1 Apex View
Leeds
West Yorkshire
LS11 9BH

Our ref kc/247

Contact Kieren Cooper
0121 232 3261

05 July 2013

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

FRIDAY



A15 19/07/2013 #234
COMPANIES HOUSE



Appendix

Company name	Company registered number
Metis Bidco Limited	07652466
Lowell Finance Holdings Limited	07987062
Lowell Group Financing Plc	07970601
Lowell Group Limited	06527689
Lowell Funding Limited	06527632
Lowell Acquisitions Limited	06527618
Lowell Holdings Limited	05069357
Lowell Finance Limited	05069513
Lowell Financial Limited	04558936
Lowell Portfolio I Limited	04857418
Lowell Portfolio III Limited	08096778
Tocatto Limited	05069843