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74 Gartside Street  
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Our ref: sr

Contact: Stephanie Richardson  
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Ext 4508

12 March 2015

Dear Duncan

**Statement to 4D Pharma Plc (no. 08840579) 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 sincerely,

*KPMG LLP*

KPMG LLP

WEDNESDAY



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08/04/2015

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