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Third Floor Capital House
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13 January 2016

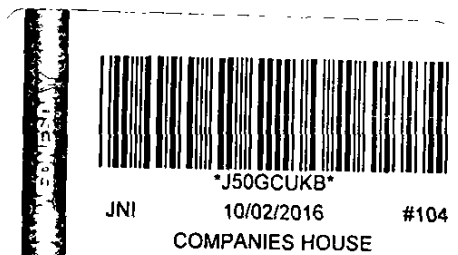
Dear Sirs

**Statement to Diageo Northern Ireland Limited (no. NI003755) 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



A list of Partners' names is available for inspection at the above address.