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Private & confidential
The Directors
United Bakeries
43 Inchmuir Road
Whitehill Industrial Estate
Bathgate
West Lothian
EH48 2EW

Contact **Ian Brokenshire**
01752 632292

26 February 2013

Dear Sirs

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.

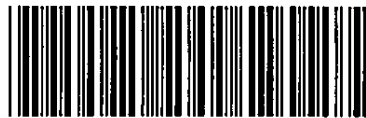
In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

SATURDAY



S23T9GHS

SCT 09/03/2013 #129
COMPANIES HOUSE



Appendix

| Company name | Company registered number |
|------------------------------------|----------------------------------|
| United Bakeries (Holdings) Limited | SC286680 |
| United Bakeries Limited | SC212595 |
| United Central Bakeries Limited | SC116630 |
| United Bakeries (Bathgate) Limited | SC161497 |