KPMG

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Private & confidential Mr M Oldham 37 Albyn Place Aberdeen AB10 IJB

Our ref rd/118/nm/lmb-880

Contact Nick Merchant 0121 335 2548

7 June 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

Kency LLS

KPMG LLP

THURSDAY

SCT

13/06/2013 COMPANIES HOUSE

#419

Appendix

Company name

Company registered number

Barrhead Sanitary Ware Limited

SC138807

Barrhead International Limited

SC177682