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Private & confidential

The Directors
British Sugar Plc
Weston Centre
10 Grosvenor Street
London
W1K 4QY

Contact Mike Maloney Tel 020 7311 8314

19 December 2013

Statement to British Sugar Plc (no. 315158) 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,

KSMG Add PIC

KPMG Audit Plc

MONDAY

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06/01/2014 COMPANIES HOUSE #98