



KPMG Audit Plc
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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,

KPMG Audit Plc

KPMG Audit Plc

SATURDAY



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04/01/2014

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COMPANIES HOUSE



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Tel 020 7311 8314

19 December 2013

Resignation as auditors of British Sugar Plc (no. 315158)

Dear Sir

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls outside the definition of a major audit and therefore your notification should be made to the ICAEW

Yours faithfully,

KPMG Audit Plc

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