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British Sugar Plc
Weston Centre
10 Grosvenor Street
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5th December 2015

Dear Sirs

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 LLP

KPMG LLP

