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Siemens plc
Faraday House
Sir William Siemens Square
Frimley Camberley
Surrey
GU16 8QD

4 March 2009

Dear Sirs

Statement to Siemens plc (no. 727817) 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,

WMB Audit Plc

KPMG Audit Plc

THURSDAY



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COMPANIES HOUSE