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Johnson Matthey Gold and Silver Refining Holdings Limited  
5<sup>th</sup> Floor  
25 Farringdon Street  
London  
EC4A 4AB

5<sup>th</sup> March 2015

Dear Sirs,

**Statement to Johnson Matthey Gold and Silver Refining Holdings Limited (no. 08271021)  
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

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