

KPMG LLP
Audit
15 Canada Square
Canary Wharf
London E14 5GL
United Kingdom

Tel +44 (0) 20 7311 1000

Fax +44 (0) 20 7311 3311 DX 157460 Canary Wharf 5

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

5th 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

KPMG LLP

SATURDAY

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