



**KPMG LLP**  
**Consumer & Industrial Markets**  
15 Canada Square  
Canary Wharf  
London E14 5GL  
United Kingdom

Tel +44 (0) 20 7311 1000  
Fax +44 (0) 20 7311 3311  
DX157460

ABF Grain Products Limited  
Weston Centre  
10 Grosvenor Street  
London  
W1K 4QY

22 December 2015

Dear Sirs

**Resignation as auditors of ABF Grain Products Limited (no. 79590)**

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 within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully,

*KPMG LLP*

KPMG LLP

THURSDAY



\*A4Y2RDVJ\*  
A20 07/01/2016 #466  
COMPANIES HOUSE