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Our ref **cv/pbm/314**

Contact **Paul Moran**
0191 401 3786

10 October 2014

Dear David

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

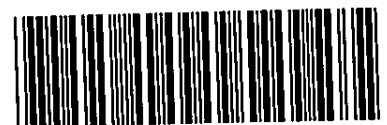
We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours sincerely,

KPMG LLP

KPMG LLP



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COMPANIES HOUSE



KPMG LLP
Appendix to letter
10 October 2014

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act
2006 – list of companies

John Livingston (Estates) Holdings Limited – Registered number: 06113636
John Livingston Estates Limited – Registered number: 01062779
Northern Machine Tools (Engineering) Holdings Limited – Registered number - 06113639
Northern Machine Tools (Engineering) Limited – Registered number: 01126726
Erimus Securities Holdings Limited – Registered number: 06113641
Erimus Securities Limited – Registered number: 00683274
John Livingston & Sons Holdings Limited – Registered number: 06113647
John Livingston & Sons Limited – Registered number: 00197966
Fairfield Industries Limited – Registered number: 02169170
Fairfield Auctions Limited – Registered number: 02067701