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Private & confidential

The Directors Metsec plc **Broadwell Road** Oldbury West Midlands B69 4HF

118/rd/ls/4999sept Our ref

Rebecca Daintei Contact

0121 609 6133

18 September 2012

Dear Su

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 a director 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 faithfully

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KPMG LLP

Appendix

Company name

Voest Alpine Krems UK plc

Company registered number

03464504

Metsec plc

01551970

A38

29/09/2012 COMPANIES HOUSE

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