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**Private & confidential.**

The Board of Directors  
Siemens Magnet Technology Limited  
Faraday House  
Sir William Siemens Square  
Frimley  
Camberley  
Surrey GU16 8QD

Our ref nm/759

Contact Nicole Martin  
0118 964 2000  
Ext 2101

6 March 2009

Dear Sirs

**Statement to Siemens Magnet Technology Limited (no. 2342055) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

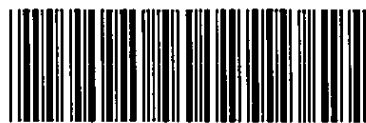
In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

*KPMG Audit Plc*

KPMG Audit Plc

THURSDAY



\*A93LD80G\*

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02/04/2009

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COMPANIES HOUSE