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28 November 2012

Dear Sirs

**Statement to Keltruck Limited (no. 2880543) and ~~Telford Trucks Limited (no. 1925349)~~
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

