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Private & confidential

Mr S Farrant 5<sup>th</sup> Floor 25, Farringdon Street London EC4A 4AB

6 November 2013

## Subject: resignation of auditors

Dear Sir

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

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix 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

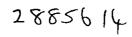
Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter

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 the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council

Yours faithfully,

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KPMG Audit Plc





KPMG Audit Plc Subject resignation of auditors 6 November 2013

## Appendix

Company name	Company registered number
Johnson Matthey Fuel Cells Limited	04393161
Tracerco Limited	04496566
Avocado Research Chemicals Limited	02682211
Johnson Matthey Precious Metals Limited	03657767
Matthey Finance Limited	00301279
Johnson Matthey Investments Limited	01004368
Matthey Holdings Limited	03130188
Johnson Matthey (CM) Limited	02885614
Cascade Biochem Limited	02327661
Alfa Aesar China Limited	05391061
Johnson Matthey South Africa Holdings Limited	07419436
Johnson Matthey (Nominees) Limited	0594236
Johnson Matthey Davy Technologies Limited	00635311
Johnson Matthey Davy Technologies International Limited	00247298