



KPMG LLP
Infrastructure, Building & Construction
15 Canada Square
Canary Wharf
London E14 5GL
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
DX 157460 Canary Wharf 5

4012450

Private & confidential

Matthew Armitage
Tempsford Hall
Sandy
Bedfordshire
SG19 2BD

Our ref Jai Raja/1449

Contact Mike Froom
+44 121 2323015

22 June 2015

Dear Sir

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.

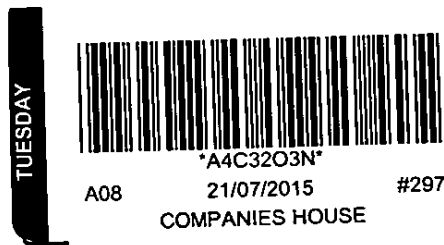
Under section 517 of the Companies Act 2006, you are required to file a copy of this statement with the Registrar of Companies within 14 days of your receipt of this letter.

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,

KPMG LLP

KPMG LLP





Appendix

<i>Company name</i>	<i>Company registered number</i>
Kier Limited	1611136
Kier National Limited	2100338
Kier Group Trustees Limited	2708026
Kier Property Limited	4459403
Kier Commercial Investments Limited	4002798
Kier Ventures Limited	1463192
Kier Whitehall Place Limited	4362040
Kier Warth Limited	2122635
Kier Ventures UKSC Limited	6275532
Kier Developments Limited	4407754
Kier Commercial UKSC Limited	6277267
Kier Property Management Company Limited	6207623
Kier (NR) Limited	6648175
Kier Project Investment Limited	2127111
Kier Property Developments Limited	0873685
Absolute Property Limited	3810395
* Absolute Forbury Limited	4012450
Absolute Swindon Limited	4012403
Cowley Mill Road Management Company Limited	7036906
Sowton 30 Management Limited	3979997
Transcend Property Limited	4192214
Social Power (Harlow) Limited	7850334
Social Power (Harlow) Holdings Limited	7848395
Lingfield (Catterick) Limited	7372563
Kier Homes Caledonia Limited	2243256
Kier Living Limited	0775505
Tempsford Cedars Limited	6575674
Kier Partnership Homes Limited	4242676
Kier Services Limited	2651873
Kier Facilities Services Limited	2624887
Kier Insurance Management Services Limited	7406107
Kier Islington Limited	3922885
Kier Plant Limited	4233359
Kier Fleet Services Limited	2127113
Kier Harlow Limited	5961079
Kier Stoke Limited	6391459
Kier North Tyneside Limited	6927150
Pure Buildings Limited	6290364
Pure Recycling Warwick Limited	6436462



Kier Energy Solutions Limited	5488866
Kier Asset Partnership Services Limited	6928701
Kier Infrastructure and Overseas Limited	1157281
Kier Minerals Limited	2099531
Kier International Limited	0810557
Kier Overseas (Two) Limited	1531033
Kier Overseas (Four) Limited	1531036
Kier Overseas (Nine) Limited	1531039
Kier Overseas (Twelve) Limited	1406099
Kier Overseas (Seventeen) Limited	1462100
Kier Overseas (Twenty Three) Limited	2127112
Kier International (Investments) Limited	1463191
Kier Caribbean and Industrial Limited	1406098
Kier Construction Limited	2099533
Kier Build Limited	1551959
Bellwinch Homes Limited	0614248
Bellwinch Limited	1896927
TH Construction Limited	01532971
Clearbox Limited	08658406
Kier Graham Defence Limited	08811320
Blue3 (London) (Holdings) Limited	08403313
Blue3 (London) Limited	08403332
Blue3 (Staffs) (Holdings) Limited	08403322
Blue3 (Staffs) Limited	08403335
Evolution (Woking) Holdings Limited	08705424
Evolution (Woking) Limited	08706370
Kier (Kent) PSP Limited	06624451
Kent LEP 1 Limited	06523392
Kier Hammersmith Limited	08785562
Kier Thurrock Limited	8922437
Kier Sydenham GP Holdco Limited	08540675
Kier Sydenham GP Limited	08486917
Kier Sydenham Nominee Limited	08486912
Kier Sydenham Limited	08486944
Allison Homes Eastern Limited	04280860
Kier Homes Northern Limited	05877382
Kier MGIS Limited	04321657
Kier MG Group Limited	02372311
Kier MG Estates Limited	00216679
Kier MG Limited	00873179
Lambeth Learning Partnership (PSP) Limited	07196024
Engage Lambeth Limited	07167808
Tor2 Limited	07204696



KPMG LLP
22 June 2015

Kier MG Recycling CIC	03153490
Senturion Group Limited	06270023
Senturion Trustees Limited	06470498
Senturion (MidCo) Limited	06270218
Senturion (BidCo) Limited	06270621
Kier FPS Limited	03337954