

KPMG Audit Plc Financial Services 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

The Directors Alterra at Lloyd's Limited 49 Leadenhall Street London EC3A 2EA

Our ref bp/544

Contact Ben Priestley

Tel 020 7311 5058

3 October 2013

453846.

Dear Sirs

Statement on ceasing to hold office as auditor pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies as 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 auditor of each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

We can also confirm that there are no circumstances that we consider should be brought to the attention of the members of the syndicate in respect of the syndicate of our resignation as auditors under paragraph 10 of the Audit Arrangement Byelaws

Yours faithfully

KPMG Audit Plc

KMK Adit Pla

THURSDAY

RM

10/10/2013 COMPANIES HOUSE #77



## Appendix

Alterra Corporate Capital 2 Limited	3703210
Alterra Corporate Capital 3 Limited	4513846
Alterra Capital Services UK Limited	6864344
Alterra Capital America Limited	7396259
Alterra Capital Brazil Limited	7343517

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