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Private & confidential

LDC (Kelham Island) Limited
40 St Thomas Street
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Our ref ac/afc/515

Contact Kate Teal
Tel 0117 905 4000

27 October 2015

Dear Directors

Resignation as auditors of LDC (Kelham Island) Limited (no. 5152229)

We hereby give notice of our resignation as auditors of the company 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 your financial statements falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully

KPMG Audit Plc.

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