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The Directors of Miller (ASP) Limited
c/o Miller Construction (UK) LIM
6060 Knights Court
Sohhull PAR
Birmingham
West Midlands
B37 7WY

Our ref mc

Contact Margaret Campbell
Tel 0131 222 2000
Ext 6822

7 July 2014

Dear Directors

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

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

Yours sincerely

KPMG LLP

THURSDAY



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