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Mrs Wendy Ann Edgell
Churmarn Limited
Newburn Bridge Road
Blaydon
Tyne & Wear
NE21 4TE

Our ref sa/314

Contact Mick Thompson
0191 401 3765

18 March 2013

Dear Wendy

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 company secretary 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 Audit Plc.
KPMG Audit Plc

Appendix

Company name

Company registered number

Churmarn Holdings Limited

04907402

Churmarn Limited

01276545

Churmarn (Surveying) Limited

05087226

Northern Bear Safety Limited

06259157

