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Our ref Jai Raja/1449

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22 June 2015

Dear Sir

Statement to Kier (NR) Limited on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully,

LCPT76 LCP

KPMG LLP

WEDNESDAY



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08/07/2015

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COMPANIES HOUSE