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**Private & confidential**  
InfraRed Infrastructure Yield Holdings Ltd  
12 Charles II Street  
London  
SW1Y 4QU

Our ref BH/538

Contact Bill Holland  
020 7311 6371

28 January 2014

Dear Sirs

**Statement on ceasing to hold office as auditors of InfraRed Infrastructure Yield Holdings Ltd (Company Registration Number: 08109112) pursuant to section 519 of the Companies Act 2006**

We write to you in your capacity as the directors of InfraRed Infrastructure Yield Holdings Ltd.

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 InfraRed Infrastructure Yield Holdings Ltd we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG Audit Plc

FRIDAY



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