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Private & confidential

Mr John Nicholls
Diageo Capital Plc
Edinburgh Park
5 Lochside Way
Edinburgh
UK
EH12 9DT

Our ref nb/644

Contact Nik Baker
Tel 020 7311 1000
Ext 5174

25 November 2015

Dear Mr Nicholls,

Statement to Diageo Capital Plc (no. SC040795) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

The circumstances connected with our ceasing to hold office are the holding of a competitive tender for the audit of the Diageo plc group, in which we were unsuccessful.

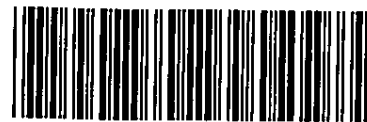
We request that any correspondence in relation to this statement be sent to our registered office 15 Canada Square, London, E14 5GL marked for the attention of the Audit Regulation Department.

Yours faithfully

KPMG LLP

KPMG LLP

WEDNESDAY



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COMPANIES HOUSE