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Private & confidential

Mr M Oldham
37 Albyn Place
Aberdeen
AB10 1JB

Our ref rd/118/nm/lmb-878

Contact Nick Merchant
0121 335 2548

7 June 2013

Dear Sirs

We write to you in your capacity as a director of the companies listed in the Appendix to this letter.

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with Section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under Section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

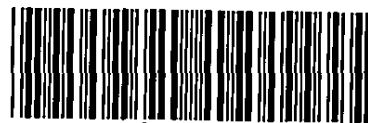
Under Section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully

KPMG LLP

KPMG LLP

THURSDAY



SCT 20/06/2013 #185
COMPANIES HOUSE



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Contact Nick Merchant
0121 335 2548

7 June 2013

Dear Sirs

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 faithfully

KPMG LLP

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7 June 2013

Appendix

Company name

Company registered number

Barrhead Sanitary Ware Limited

SC138807

Barrhead International Limited

SC177682