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Private & confidential

Ms C Barnet
Company Secretary
McBride plc
Centre Point - 28th Floor
103 New Oxford Street
London
WC1A 1DD

2 November 2011

Dear Madam

Statement to McBride plc (registered number 2798634) 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 Company noted above.

The circumstances connected with our ceasing to hold office are that the Company informed us that it intended to undertake a full tender for the appointment of the external audit firm. Following careful evaluation we concluded that, given the overriding requirement to carry out the audit to the appropriate professional standard, in the event of our participation, the terms following any tender process would likely render the appointment commercially unattractive. On this basis we decided not to participate in the tender process as we were unlikely to meet the Company's expectations in relation to fee levels.

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 Audit Plc