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Private & confidential

Miller Argent (South Wales) Limited
Cwmbargoed Disposal Point
Fochriw Road
Merthyr Tydfil
CF48 4AE

Our ref jbm/mm

24 November 2016

Dear Sirs

Statement to Miller Argent (South Wales) Limited (no. 04261274) of circumstances relating to our resignation as auditors pursuant to section 519 of the Companies Act 2006

In accordance with section 519 of the Companies Act 2006, the circumstance relating to our resignation as auditors of Miller Argent Holdings Limited is that the company's directors have intimated their intention to raise a claim against KPMG LLP.

Unless the company applies to the court, this statement of circumstances, which we consider should be brought to the attention of members or creditors of the company, must be sent by the company within 14 days to every person entitled under section 423 of the Companies Act 2006 a copy of the company's accounts. This is a requirement of section 520(2) of that Act.

Yours faithfully

KPMG LLP

