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**Private & confidential**

Mr John Nicholls  
Diageo Finance Plc  
Lakeside Drive  
Park Royal  
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UK  
NW10 7HQ

Our ref nb/644

Contact Nik Baker  
Tel 020 7311 1000  
Ext 5174

25 November 2015

Dear Mr Nicholls,

**Statement to Diageo Finance Plc (no. 213393) 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

