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matthew.baddley@kpmg.co.uk

**Private & confidential**

Becker Industrial Coatings Limited  
Goodlass Road  
Speke  
Liverpool  
L24 9HJ

Your ref

Our ref BIC/CK/MB

Contact Matthew Baddley  
0151 473 5222

18 October 2018

Dear Sirs

**Resignation as auditors of Becker industrial Coatings Limited (no. 00680990)**

We hereby give notice of our resignation as auditors of the company with effect from today.

In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement in connection with our ceasing to act.

Under section 523 of the Companies Act 2006, you are required to notify the relevant audit authority, in this case being the ICAEW, in connection with our resignation unless you reasonably believe that the reason for our resignation is exempt under section 519A. Our reason set out in the attached statutory statement is not an exempt reason under that section.

Yours faithfully

*KPMG LLP*

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18 October 2018

Dear Sirs

**Statement to Becker Industrial Coatings Limited (no. 00680990) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

The reason connected with our ceasing to hold office is following the ultimate parent changing auditors for the global group.

We consider that there is no matter connected with our ceasing to hold office, whether the above reason or otherwise, that needs be brought to the attention of the company's members or creditors.

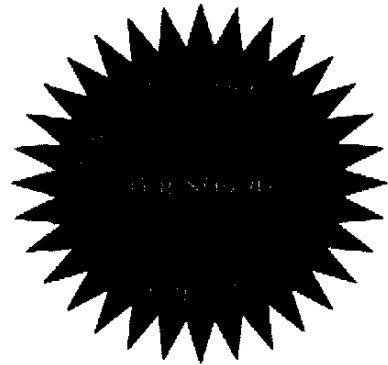
Yours faithfully

*KPMG LLP*

KPMG LLP

Audit registration number: 9188307

Audit registration address:  
15 Canada Square  
Canary Wharf  
London  
E14 5GL



The Directors of Becker Industrial Coatings Limited are in agreement with the above statement.

*J. Neale*

D NEALE - FINANCE DIRECTOR  
23-OCT-2018