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Private & confidential

David Carey
James Cropper Plc
Burneside Mills
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LA9 6PZ

Our ref tt

302.26.

4 July 2013

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

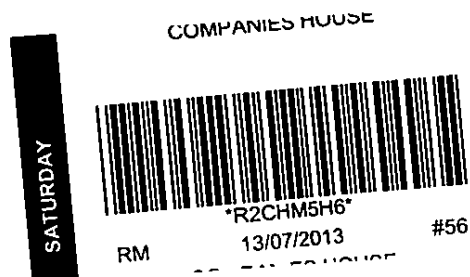
We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement.

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 Audit Plc

KPMG Audit Plc





KPMG Audit Plc
Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006
4 July 2013

Appendix

<i>Company name</i>	<i>Company registered number</i>
James Cropper plc	00030226
James Cropper Speciality Papers Limited	04690555
James Cropper Converting Limited	04690526
Technical Fibre Products Limited	02053047
James Cropper EBT Limited	06377466