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Andy Shaw Esq Audit Director KPMG LLP Saltire Court 20 Castle Terrace Edinburgh EH12EG 12 January 2018

Your ref as/mw/wb

Dear Andy

Referen ce -Aberdeen City Council - Wellington Brae Corporate Investigation Team Report

Thank you for your letter and email of 8 January 2018 regarding the above matter.

Thank you and your team for the work undertaken and sharing the proposed response with us for comment: I am satisfied with the response and agree with your conclusions that we do not need to undertake any further investigation of this issue.

Yours sincerely



Fraser McKinley Controller of Audit Ι