



KPMG LLP
Consumer & Industrial Markets
15 Canada Square
Canary Wharf
London E14 5GL
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
DX157460

ABF Japan Limited
Weston Centre
10 Grosvenor Street
London
W1K 4QY

10th December 2015

Dear Sirs

Statement to ABF Japan Limited (no. 492278) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully,

KPMG LLP

KPMG LLP

WEDNESDAY



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06/01/2016

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COMPANIES HOUSE