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United Kingdom

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The Registrar
Companies House
Crown Way
Maidy
Cardiff
CF14 3UZ

Our ref JS/NG/KE
Contact Natalie Griggs / Katie
Everest

30 October 2014

Dear Sir/Madam,

Copy of the Statement delivered to F&C Equity Partners Plc (No. 1659209) on ceasing to hold office as auditors pursuant to section 521 of the Companies Act 2006

In accordance with section 521 of the Companies Act 2006, we enclose a copy of our statutory statement, which was delivered to the Company's Registered Office in accordance with section 519 of the Companies Act 2006

Yours faithfully,

L. Ingham

Natalie Griggs / Katie Everest
KPMG Audit Plc



"A3JYVM48"
A13 03/11/2014 #104
COMPANIES HOUSE