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David Logan
F&C Asset Management PLC
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Our ref pm/201

Contact Phil Merchant
0141 300 5832

16 October 2014

COPY

Dear Sir

Notice of resignation

We write to you in your capacity as a Director of the companies listed in the Appendix to this letter

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council

Yours faithfully

KPMG Audit Plc

KPMG Audit Plc

Enclosure

THURSDAY



RM 23/10/2014 #221
COMPANIES HOUSE



Appendix

<i>Company name</i>	<i>Company registered number</i>
F&C Finance plc	6977313
FP Asset Management Holdings Limited	2999393
FP Fund Managers Limited	2996209
F&C Property Limited	2987287
Friends Provident Unit Trust Managers Limited	970641
F&C (CI) Limited	3950874
F&C Unit Management Limited	1092963
F&C Management Limited	517895
F&C Private Equity Nominees Limited	2899065
F&C Group (Holdings) Limited	2368169
F&C Holdings Limited	2355196
F&C Investment Services Limited	2635966
F&C Emerging Markets Limited	2149485
F&C Alternative Investments (Holdings) Limited	4624106
FCEM Holdings (UK) Limited	4126463
F&C Investment Manager plc	1939929
F&C Equity Partners Holdings Limited	2581594
F&C Equity Partners plc	1659209
F&C Treasury Limited	4425921
F&C Asset Managers Limited	2550699
F&C Managers Limited	2219464
F&C Property Investments Limited	916355
F&C Fund Management Limited	2170242
London and Manchester Property Asset Management Limited	1107263
F&C Group Management Limited	2368461
WAM Holdings Limited	4131397