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The Directors
Citigroup Global Markets Limited
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Our ref jm/kn/536

Contact Karyn Nicoll
Tel 020 7694 2402

20 May 2014

Dear Sirs

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

We are writing to the directors of the companies listed in the Appendix to this letter

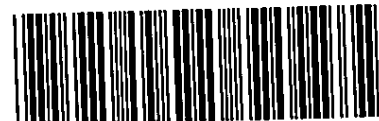
In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully

KPMG Audit Plc

KPMG Audit Plc

FRIDAY



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COMPANIES HOUSE



Appendix

<i>Company name</i>	<i>Company registered number</i>
AFS (Pension Trustees) Limited	01233154
Associates Capital Limited	03480565
Aus Holdings (2007) Limited	05987691
AUSINV 2007 Limited	05920987
Avco Trust	00721502
BISYS Fund Services Limited	03513482
Canada Square Operations No. 1 Limited	03828289
Canada Square Operations No 2 Limited	04059266
Canada Square Operations No 3 Limited	01850314
Canada Square Operations No 4 Limited	03403963
Canada Square PEM Limited	02386151
Capital Residential Fund Nominee No 1 Limited	04089228
Capital Residential Fund Nominee No 2 Limited	04089236



CCA Credit Europe Limited	05708880
CIB Properties Limited	01915885
CIP Property (AIPIF) Nominee No 1 Limited	01740555
CIP Property (AIPIF) Nominee No 2 Limited	01816708
CIP Property (AIPT) Limited	02405153
CIP SLI UKPF Nominee No 1 Limited	05943939
CIP SLI UKPF Nominee No 2 Limited	05943937
Citi (UK) Pension Trustee Limited	04060697
Citi PD Plan Sponsor Limited	06482956
Citi Pensions & Trustees Limited	02051903
Citibank Investments Limited	01911126
Citibank London Nominees Limited	01468284
CitiCapital Leasing (June) Limited	02010666
CitiCapital Leasing (March) Limited	01584166



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Citiclient (CPF) Nominees Limited	03999261
Citiclient (CPF) Nominees No 2 Limited	03999259
Citiclient Nominees No 1 Limited	03999269
Citiclient Nominees No 2 Limited	03999273
Citiclient Nominees No 3 Limited	03999275
Citiclient Nominees No 4 Limited	03999248
Citiclient Nominees No 5 Limited	03999250
Citiclient Nominees No 6 Limited	03999255
Citiclient Nominees No 7 Limited	03999256
Citiclient Nominees No 8 Limited	03999258
Citiclient Nominees No 9 Limited	05892235
Citicorporate Limited	02017411
CitiFinancial Corporation Limited	02008955
CitiFinancial Holdings Limited	04276450



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CitiFinancial Limited	03558251
CitiFinancial Mortgage Corporation	01533025
Citifriends Nominee Limited	02204145
Citigroup Capital Hold Co UK Limited	04659491
Citigroup Capital Investments UK Limited	07196865
Citigroup Capital UK Limited	03686706
Citigroup Centre 1 Limited	06255166
Citigroup Global Markets Europe Finance Limited	04988945
Citigroup Global Markets Europe Limited	01548967
Citigroup Global Markets UK Equity Limited	02019774
Citigroup International Luxembourg Limited	04232442
Citigroup Japan Overseas Holdings Limited	03241580
Citigroup Participation Luxembourg Limited	04329029
Citigroup Property Limited	03687297



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Citivic Nominees Limited	01807082
CIP Threadneedle UK Property Nominee No 1 Limited	05444253
CIP Threadneedle UK Property Nominee No 2 Limited	05444256
CTCL BUKP No 1 Limited	05263327
CTCL BUKP No 2 Limited	05263332
CUIM Nominee Limited	03162906
Delphi Servicing Holdings Limited	05337584
East Fourteen Limited	03423192
EMI Group Global Limited	07509551
EMI Pension Sponsor Limited	08015481
EMI Group Pension Trustees Limited	00530578
Future Mortgages 1 Limited	03200878
JHSW Limited	00532081
National City Nominees Limited	00245808



NCB Trust Limited	00209374
Old Lane UK Holdings Limited	05607018
Pall Mall Bermuda Limited	05419751
Pall Mall Directories Limited	05355303
Pall Mall Leasing (Australia) Limited	05859400
Philipp Brothers Limited	00588144
Sandalwood Investments Limited	07036298
Tanneryle Limited	06022582
Thomson Regional Newspapers Limited	06393144
Thomson Regional Newspapers Pension Trust Limited	06395921
Vidacos Nominees Limited	00297979
Wimborne Investors Limited	07036292