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**Private & confidential**

Aberdeen Asset Management Life and  
Pensions Limited  
Bow Bells House  
1 Bread Street  
London  
EC4M 9HH

Our ref cb/ms/st

7 April 2016

Dear Aberdeen Asset Management Life and Pensions Limited

**Resignation as auditors of Aberdeen Asset Management Life and Pensions  
Limited (no. 03526143)**

We hereby give notice of our resignation as auditors of the company with effect from  
today

Yours faithfully

KPMG Audit Plc

