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**Private & confidential**  
The Directors  
Scottish Friendly Assurance Society Limited  
16 Blythswood Square  
Glasgow  
G2 4HJ

Our ref pm/201

Contact Phil Merchant  
0141 300 5832

7 August 2012

Dear Sirs

**Resignation as auditors**

We write to you in your capacity as Directors 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 outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully

*KPMG Audit Plc*

KPMG Audit Plc





*KPMG Audit Plc  
Resignation as auditors  
7 August 2012*

## **Appendix**

<i>Company name</i>	<i>Company registered number</i>
Scottish Friendly Asset Managers Limited	SC187215
Scottish Friendly Insurance Services Limited	SC113007
S.L. Insurance Services Limited	SC107952