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**Private & confidential**

David Logan  
F&C Asset Management PLC  
80 George Street  
Edinburgh  
EH2 3BU

Our ref pm/201

Contact Phil Merchant  
0141 300 5832

15 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.

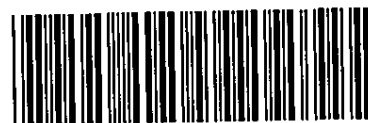
Yours faithfully

*KPMG Audit Plc*

KPMG Audit Plc

*Enclosure*

THURSDAY



\*S3J31SSX\*

SCT

23/10/2014

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COMPANIES HOUSE



**Appendix**

<i>Company name</i>	<i>Company registered number</i>
F&C Group ESOP Trustee Limited	SC161077
F&C Asset Management Services Limited	SC233297
F&C Investment Business Limited	SC151198