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ABF Investments plc Weston Centre 10 Grosvenor Street London W1K 4QY

7th March 2016

Dear Sirs

Statement to ABF Investments plc (no. 306672) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

KANG UP

KPMG LLP

WEDNESDAY

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