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**Private & confidential**

The Directors  
Vp plc  
Central House  
Beckwith Knowle  
Otley Road  
Harrogate  
HG3 1UD

Our ref: ld/cp

9 October 2014

Dear Sirs

**Statement to Vp plc (no. 481833) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

The circumstances connected with our ceasing to hold office are the holding of a competitive tender for the audit, in which we were unsuccessful in retaining the audit

We request that any correspondence in relation to this statement be sent to our registered office 15 Canada Square, London, E14 5GL marked for the attention of the Audit Regulation Department

Yours faithfully,

*KPMG LLP*  
KPMG LLP

