



KPMG Audit Plc  
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**Private & confidential**  
Bupa Secretaries Limited  
Bupa House  
15-19 Bloomsbury Way  
London  
WC1A 2BA

Our ref DC/PC/531

7 November 2014

Dear Sirs

**Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

FRIDAY



A44 \*A3LLNN8R\* #190  
28/11/2014  
COMPANIES HOUSE



*KPMG Audit Plc*  
*Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006*  
*7 November 2014*

## Appendix

<i>Company name</i>	<i>Company registered number</i>
BHS (Holdings) 2006 Limited	05944286
BUPA Europe Investments Limited	06716380
BUPA Europe Limited	02657383
BUPA Investments Limited	00902253
BUPA Investments Overseas Limited	02993390
BUPA Investments Holdings Limited	05550068
BUPA Treasury Limited	01419145