



KPMG Audit Plc
Financial Services
15 Canada Square
London E14 5GL
United Kingdom

Tel +44 (0) 20 7311 5019
Fax +44 (0) 20 7311 3311

Arbuthnot Banking Group Plc
20 Ropemaker Street
London
EC2Y 9AR

19 March 2014

Dear Sirs

Statement to Arbuthnot Banking Group Plc (no. 1954085) 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,

KPMG Audit Plc

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