



FPGR

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Gordon Ellis
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RH4 1QA

Our ref id/tb/547

Contact Ian Dewar
020 7311 5301

2054153

5 November 2009

Dear Sir

Resignation as auditors

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

Following the acquisition of the companies by Resolution Limited, we hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from 5 November 2009. 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 Professional Oversight Board.

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

SATURDAY



A30 14/11/2009 9
COMPANIES HOUSE



Appendix

<i>Company name</i>	<i>Company registered no.</i>
Friends Provident plc	04113107
FP Finance PLC	03251895
FP Group Limited	02054153
Friends Provident Investment Holdings plc	04078710
Friends Provident Life Assurance Limited	00782698
Friends Provident Life and Pensions Limited	04096141
Friends Provident Management Services Limited	00983330
Friends Provident Marketing Limited	05059179
Friends Provident Pensions Limited	00475201
London and Manchester Group Limited	01594941
London Capital Holdings Limited	02791437
FP Financial Management Limited	01552623
Friends Provident Managed Pension Funds Limited	00172756
St. Christopher's Place Limited	02337981
Friends Provident Reinsurance Services Limited	05165822
Friends Provident (London & Manchester) Assurance Limited	00004599
The Asset Hub Limited	06132485
Friends Provident Distribution Holdings Limited	06201111



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Contact Ian Dewar
020 7311 5301

5 November 2009

Dear Sir

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

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