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The Directors
ING Intermediate Holdings Limited
60 London Wall
London
EC2M 5TQ

23 August 2016

Ref MM/CBSTATS15

Direct line 020 7951 8626

Email mmccormick@uk.ey.com

Dear Sirs

ING Intermediate Holdings Limited

Company Registered Number 03002705

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of ING Intermediate Holdings Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that ING Intermediate Holdings Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Financial Reporting Council and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx>

and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

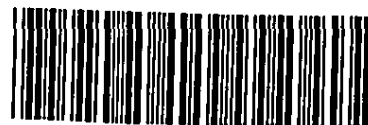
If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP

THURSDAY



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15/09/2016

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COMPANIES HOUSE