



The Directors
Aon Consulting (Benefits) Limited
8 Devonshire Square,
London,
EC2M 4PL

21 March 2016

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

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 Aon Consulting (Benefits) Limited, registered no 04301069, (the Company) effective from 21 March 2016, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP



*PricewaterhouseCoopers LLP, 7 More London Riverside, London, SE1 2RT
T +44 (0) 2075 835 000, F +44 (0) 2072 127 500, www.pwc.co.uk*

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.