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**Private & confidential**  
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Our ref jh/rc

5 December 2014

Dear Sirs

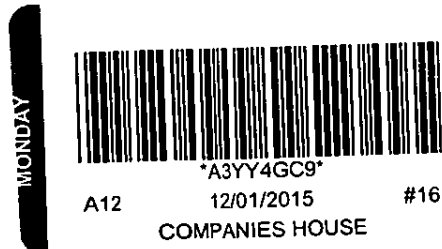
**Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

We write to you in your capacity as a 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*  
*Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006*  
*5 December 2014*

Appendix

<i>Company name</i>	<i>Company registered number</i>
Black Distributors SPV Limited	05457398
Education SPV Limited	05457445
Brimstone Miha UK SPV Limited	05424385
Wiphold Financial Services No 1 Limited	05426058