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Bank of Scotland Foundation  
The Mound  
Edinburgh  
Midlothian  
EH1 1YZ

Our ref bc/lm/207

31 August 2012

Dear Sirs

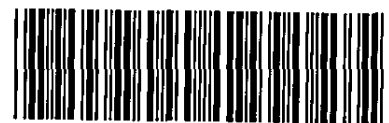
**Statement to Bank of Scotland Foundation (no. SC229825) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

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 LLP

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15/09/2012

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Dear Sirs

**Resignation as auditors of Bank of Scotland Foundation (no: SC229825)**

We hereby give notice of our resignation as auditors of the company with effect from today. 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 your financial statements falls outside the definition of a major audit and therefore your notification should be made to ICAEW.

Yours faithfully

KPMG LLP