



Accountants &
business advisers

Registrar of Companies
Companies House
DX ED 235
Edinburgh 1

Our ref CDB/BJS/lj 4016876 16093860

12 July 2012

Dear Sirs

Wholly owned subsidiaries of Giles Insurance Brokers Limited:

- Crosbie & Jack Insurance Services Limited – SC213155 — *DET*
- Carrick Neill & Co Limited – SC152257 — *DET*
- Archibald Reid (Insurance Brokers) Limited – 01389935
- Sutton Barnard Limited – 2959963
- Robinson Leslie Limited – 3690893

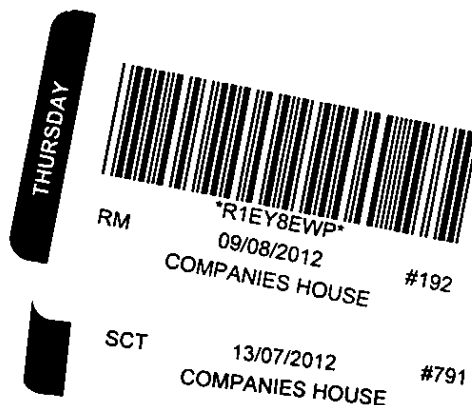
We hereby tender our resignation as auditors of the above named companies to take effect forthwith

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully

PKF (UK) LLP

PKF (UK) LLP



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