

BARCLAY + MATHIESON LIMITED

Deloitte.

Deloitte LLP
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Glasgow G2 1QQ
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The Directors
Barclay & Mathieson – registration number SC030987
Shieldhall Works
180 Hardgate Road,
Glasgow,
G2 5ER

30 October 2012

Re: Barclay & Mathieson Limited (“the Company”) and its subsidiaries (together “the Group”), including subsidiary undertakings listed in Appendix 1

Dear Sirs

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their registered office.

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

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies for each company within 14 days of receiving this letter.

You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter.

Yours faithfully

Deloitte LLP

Deloitte LLP

THURSDAY



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08/11/2012
COMPANIES HOUSE

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Member of Deloitte Touche Tohmatsu Limited

APPENDIX 1

List of subsidiaries:

	Registration number
Clydeside Steel Fabrications Limited	SC34675