



**JOHNSTON
CARMICHAEL**

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4 June 2009

Our Ref: GGF/FK/ROWR01

The Directors
The Rowett Research Institute
Greenburn Road
Bucksburn
ABERDEEN
AB21 9SB

Sc 37 444

Dear Sirs

In accordance with Section 519 of the Companies Act 2006, we write to notify you of our resignation as auditors of your company.

We confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Under section 517 of the Act you are required to deposit a copy of this notice with the Registrar no later than 14 days after the date of this notice.

We further draw your attention to the requirement, under section 523, for the company to notify the appropriate audit authority that we have ceased to hold office and to provide them with a statement of the reasons for this cessation. This notification, together with a copy of this statement under section 519, should be given no later than 14 days after the date of this statement.

Yours faithfully

Johnston Carmichael



Closest to Your Business

Aberdeen, Edinburgh, Elgin, Fortar, Fraserburgh,
Glasgow, Huntly, Inverness, Inverurie, Perth

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