

Our Ref: NGD/ARH/LSE.SPC0920
28 April 2011

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The Directors
Spencer Coatings Limited
Froghall Terrace
ABERDEEN
AB24 3JN

Dear Sirs

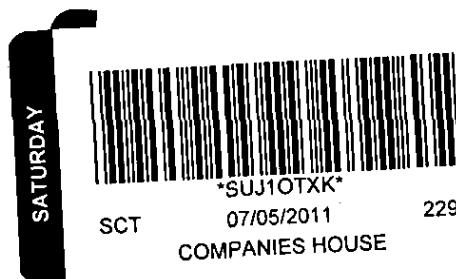
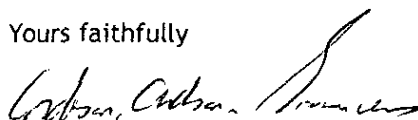
SPENCER COATINGS GROUP LIMITED - SC123258
SPENCER COATINGS LIMITED - SC007479
SPENCER (ABERDEEN) LIMITED - 48757

In accordance with the requirements of section 516 of the Companies Act 2006 and at your request, we formally resign as auditors with effect from 22 March 2011.

For the purpose of section 519 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 517 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully



INVESTOR IN PEOPLE



ANDERSON ANDERSON & BROWN LLP IS A LIMITED LIABILITY PARTNERSHIP INCORPORATED IN SCOTLAND WITH REGISTERED NO. SO301668
AND HAVING ITS REGISTERED OFFICE AT 9 QUEENS ROAD, ABERDEEN AB15 4YL.
WE USE THE WORD 'PARTNER' TO REFER TO A MEMBER OF ANDERSON ANDERSON & BROWN LLP
PARTNERS: S.N. ANDERSON, M.R.J. BROWN, R.J. GORDON, I. SUTHERLAND, G.M. PRYDE, J.A. BLACK, N.G. DINNES, J.S. PIRRIE, G.A. ALLAN, R.A. BRITTEN, K.R. MANN, D.R. MARTIN

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