

Companies Registry
37 Castle Terrace
Edinburgh
EH1 2EB

28 August 2002

Dear Sir

Aquascot Group Ltd SC107209

I enclose formal notification of the resignation of Arthur Andersen as the Company's auditors

Yours faithfully


John Christie

Company secretary





ANDERSEN

24 July 2002

The Company Secretary
EWOS Limited
11 Walker Street
Edinburgh
EH3 7NE

Arthur Andersen

191 West George Street
Glasgow G2 2LB
Legal Post: LP2 GLASGOW 8
Tel 0141 222 2000
Fax 0141 222 2001
www.andersen.com

Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Mainland Salmon Limited
~~Orkney Salmon Company Limited~~
Aquascot Group Limited ✓
West Coast Aquaculture Limited
Aquascot Seafarms Limited
Stirling Aquatic Technology Limited

In accordance with section 394 of the Companies Act 1985, 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 companies' members or creditors.

Yours faithfully

Arthur Andersen