Deloitte.

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The Directors
Tulloch Resorts Limited – registration number SC109832
Stoneyfield House
Stoneyfield Business Park
Inverness
Invernessshire
IV2 7PA

25 April 2014

Dear Sirs

This letter is formal notice of our resignation as auditors of the above company 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 company.

Yours faithfully

Delatte UP.

Deloitte LLP

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