

SC127590

Our Ref: RDA/DFW/TLG.SHI0694
15 February 2000

$A^2 + B$

The Directors
Framgord Limited
Greenhead Base
Gremista
LERWICK
Shetland Isles
ZE1 0PX

Dear Sirs

SHETLAND ISLANDS SMOLTS LIMITED

We hereby give notice of our resignation as auditors of the company with effect from today's date.

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 company's members or creditors.

Yours faithfully

Anderson & Brown



ANDERSON
ANDERSON
& BROWN
—
CHARTERED
ACCOUNTANTS

6 CARDEN PLACE
ABERDEEN
AB10 1UR

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PARTNERS: R.D. ANDERSON, S.N. ANDERSON, M.R.J. BROWN, C.P. WATTS, R.J. GORDON, I. SUTHERLAND, G.M. PRYDE
REGISTERED TO CARRY ON AUDIT WORK AND AUTHORISED TO CARRY ON INVESTMENT BUSINESS BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND.

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