



Building a better
working world

Ernst & Young LLP
Barony House
Stoneyfield Business Park
Inverness
IV2 7PA

Tel: + 44 1463 667000
Fax: + 44 1463 667001
ey.com



INVESTOR IN PEOPLE

Larsen & Ross East Limited
13a Alva Street
Edinburgh
EH2 4PH

24 October 2016

Dear Sirs,

Larsen & Ross East Limited
Company Registered Number: SC133451

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Larsen & Ross East Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, 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.

We draw your attention to the fact that Larsen & Ross East Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Financial Reporting Council and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP
ICAEW Registration Number - C009126168

THURSDAY



S5IH9K4J

SCT

27/10/2016

#5

COMPANIES HOUSE