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Private & confidential
The Directors,
LC Secretaries Limited,
Johnstone House,
52-54 Rose Street,
Aberdeen,
AB10 1HA

15 October 2013

Dear Sirs

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully

KPMG LLP





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Appendix

<i>Company name</i>	<i>Company registered number</i>
Meridian Salmon Farms (Argyll) Limited	SC137019
Northern Isles Salmon Limited	SC134785
Mainland Salmon Limited	SC110071
The Orkney Salmon Co. Limited	SC110909
North Isles Seafarms Limited	SC206302
Meridian Salmon Group Limited	SC390172
Meridian Salmon Farms Limited	SC419789
Meridian Salmon Processing Limited	SC401087
Morpol UK Ltd	SC349437