



KPMG LLP  
Audit  
319 St Vincent Street  
Glasgow G2 5AS  
United Kingdom

Tel +44 (0) 141 300 5746

**Private & confidential**  
Scottish Enterprise Grampian Investments  
Limited  
Atrium Court  
50 Waterloo Street  
Glasgow  
G2 6HQ

Our ref as/nd/1322

18 April 2018

Dear Sirs

**Resignation as auditors of Scottish Enterprise Grampian Investments Limited  
(no. SC147956)**

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully

*KPMG LLP*

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