



The Directors  
Ian Philp (Glasgow) Limited  
15 Atholl Crescent  
Edinburgh  
EH3 8HA

3 December 2015

Dear Sirs,

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

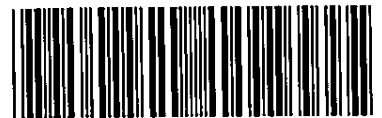
In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Ian Philp (Glasgow) Limited, registered no: SC160089 effective from 25 November 2015 which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

WEDNESDAY



\*S4LWQ9MA\*

SCT

09/12/2015

#447

COMPANIES HOUSE

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