

MILLER (BUIDHEANN) LIMITED

(REGISTERED No. sc210035)

(the "Company")

28 November 2011

Solvency statement pursuant to section 643 of the Companies Act 2006 (the "2006 Act") made for the purposes of section 642 of the 2006 Act

We, the undersigned (being John Richards, Stephen Beadle and Pamela Smyth) are all of the directors of the Company as at the date of this solvency statement (this "**Solvency Statement**").

We confirm that the Company is proposing to reduce its share capital from £1,000 to £100 by the cancellation of 900 ordinary shares of £1 each in the capital of the Company currently in issue (such shares being the "**Relevant Shares**"). The consequence of such a cancellation of the Relevant Shares would be to increase the Company's distributable reserves by £900, giving the Company total distributable reserves of £180,127.

Each of the Relevant Shares in issue is paid up in full in respect of its par value and no premium has been paid on any of the Relevant Shares.

We have considered the audited accounts of the Company as at 31 December 2010 which state the financial position of the Company as at the date of this solvency statement (the "**Accounts**"). We noted that the Accounts show the Company has net assets of £180,227. The Company's net assets are unchanged since the date of the Accounts.

The Company's assets, liabilities and shareholders' funds comprise:

- Current assets consisting of debtors of £180,227
- Called up share capital of £1,000
- An accumulated profit of £179,227

The Company's assets therefore exceed its liabilities

We also confirm that having taken account of all the liabilities of the Company (including, for the avoidance of doubt, any contingent or prospective liabilities) we have formed the opinion that:

1. as regards the Company's situation as at the date of this Solvency Statement and immediately following the reduction of the Company's capital as proposed above, there is and will be no ground on which the Company could be found to be unable to pay (or otherwise discharge) its debts; and
2. the Company will be able to pay (or otherwise discharge) its debts as they fall due during the year immediately following the date of this Solvency Statement.

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02/12/2011
COMPANIES HOUSE

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This Solvency Statement shall be governed by, and construed in accordance with, Scots law.

IN WITNESS WHEREOF this solvency statement consisting of this and the preceding page is executed by each of the directors of the Company as follows:

Signed by John Richards at Miller House
On 28 November 2011 in the
presence of this witness



Director



DEBORAH LARKIN Name

121/4 COLSTORPINE RD Address

EDINBURGH EH12 9PZ

Signed by Stephen Beadle at Miller House
On 28 November 2011 in the
presence of this witness



Director

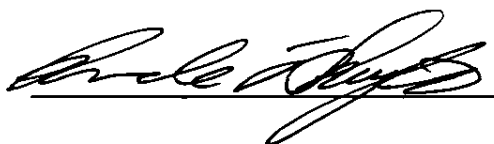


Mr. G. Stephenson Name

13 COQUET ST Address

JARROW, T+W, NE32 5SW

Signed by Pamela Smyth at Miller House
On 28 November 2011 in the
presence of this witness



Director

DEBORAH LARKIN

121/4 COLSTORPINE RD Name

EDINBURGH Address

EH12 9PZ