



**JOHNSTON
CARMICHAEL**

Bank House
Seaforth Street
Fraserburgh
AB43 9BB

T : 01346 518165
F : 01346 517458
E : info@jcca.co.uk
W : www.jcca.co.uk
DX: 521363

The Company Secretary
Pelagic Freezing (Scotland) Limited
Castle Street
Peterhead
Aberdeenshire
AB42 1EN

Our ref: MP/DM/PELLF1

15 January 2010

214 325

Dear Sirs

In accordance with Section 519 of the Companies Act 2006, we write to notify you of our resignation as auditors of your company.

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.

Under section 517 of the Act you are required to deposit a copy of this notice with the Registrar no later than 14 days after the date of this notice. A spare copy of this letter is enclosed. The address of Companies House is noted below. When writing quote your Company number SC214325

We further draw your attention to the requirement, under section 523, for the company to notify the appropriate audit authority (the Institute of Chartered Accountants of Scotland) that we have ceased to hold office and to provide them with a statement of the reasons for this cessation. This notification, together with a copy of this statement under section 519, should be given no later than 14 days after the date of this statement. We enclose a letter template to assist you in this regard.

Yours faithfully


Johnston Carmichael

Enc. 1 Template resignation letter to ICAS

Enc. 2 Copy to send to Companies House

4th Floor
Edinburgh Quay 2
139 Fountainbridge
EDINBURGH
EH3 9FF



Closest to Your Business

Aberdeen, Edinburgh, Elgin, Forfar, Fraserburgh,
Glasgow, Huntly, Inverness, Inverurie, Perth

A list of Partners, Consultants and Directors is available at our offices and on
www.jcca.co.uk Registered to carry on audit work and regulated for a range of
investment business activities by the Institute of Chartered Accountants of Scotland

CO HWE