



**KPMG Audit Plc  
Audit**

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**Private & confidential**

Claire Kynaston  
The Gleneagles Hotel  
Auchterarder  
Perthshire  
Scotland  
PH3 1NF

SE 21 K 385

26<sup>th</sup> June 2014

Dear Ms Kynaston,

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

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix 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 the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully,

*KPMG Audit Plc*

KPMG Audit Plc

MONDAY



SCT

\*S3C4VNOP\*

14/07/2014

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COMPANIES HOUSE

## **Appendix**

*Company name*

*Company registered number*

Gleneagles Hotels Limited

SC097000

Gleneagles Resorts Developments Limited

SC214385