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The Director Larsen & Ross (Ness Bank) Limited 13A Alva Street Edinburgh EH2 4PH

Our ref: PAC/GS/LR3139

Date:

18 March 2014

Dear Sir

Larsen & Ross (Ness Bank) Limited (Company Reg. No. SC242385) **Auditor Resignation**

We hereby resign as auditor of Larsen & Ross (Ness Bank) Limited with effect from 18 March 2014.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

A9 Accountancy Limited

P A Capewell

Director

SCT

03/04/2014 **COMPANIES HOUSE**