

Private and Confidential

The Directors
Cairnstar (Perth) Limited
Virginia House
62 Virginia Street
Glasgow
G1 1TX

Our ref:

CDB/CGD/lij.20700617

21 June 2013

JE289982

Dear Sirs

Cairnstar (Perth) Limited Section 516 Notice of resignation

PRF (un) LLP

This letter, along with the attached s519 Statement, constitutes our Notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act"). The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act.

Yours faithfully

PKF (UK) LLP

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PKF (UK) LLP | 78 Carlton Place | Glasgow | G5 9TH | DX GW249 Glasgow

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To the directors of Cairnstar (Perth) Limited

Company number: SC289982

21 June 2013

Statement under section 519 of the Companies Act 2006

In accordance with s519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of Cairnstar (Perth) Limited which we consider should be brought to the attention of members or creditors of the company.

PKF (UK) LLP

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