

The Directors
SLC Turnberry Limited
Turnberry Hotel
Ayrshire
KA26 9LT

11 June 2014

Dear Sirs,

## Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of SLC Turnberry Limited, registered no: SC177810 (the "Company") effective from 11 June 2014, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhauseCoopers LLP

PricewaterhouseCoopers LLP

WEDNEBDAY

SCT 11/06/2014 COMPANIES HOUSE #532