



KPMG LLP
1-2 Dorset Rise
London EC4Y 8EN
United Kingdom

Tel +44 (0) 20 7694 8057
Fax +44 (0) 20 7694 8064
DX 38050 Blackfriars

The Registrar of Companies for Scotland
Companies House
37 Castle Terrace
Edinburgh
EH1 2EB

Our ref nkc/817/a.res
Contact Nigel K Challis

20th November 2009

Dear Sir

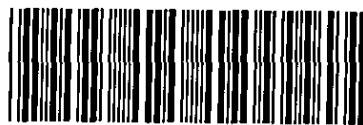
Copy of the Statement delivered to Caledonian Maritime Assets Limited (No. SC001854) on ceasing to hold office as auditors pursuant to section 521 of the Companies Act 2006

In accordance with section 521 of the Companies Act 2006, we enclose a copy of our statutory statement, which was delivered to the Company's Registered Office in accordance with section 519 of the Companies Act 2006.

Yours faithfully,


p-f NK Challis
KPMG LLP

TUESDAY



SCT 24/11/2009 1479
COMPANIES HOUSE