



**Scott-Moncrieff**  
business advisers and accountants

50097893

The Board of Directors  
John Swan & Sons plc  
c/o Geoghegans  
6 St Colme Street  
Edinburgh  
EH3 6AD

30 October 2015

Our Ref: MIH/JIL

Dear Sirs

**Notice of resignation as auditors to John Swan & Sons plc**

We acknowledge your intention to nominate KPMG as auditors to the company.

We hereby give you formal notice of our resignation as auditors of John Swan & Sons plc.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the company's members or creditors.

Yours faithfully  
**Scott-Moncrieff**

  
Partner

FRIDAY



\*S4J4N8OB\*

SCT 30/10/2015 #950  
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Managing Partner: Stewart MacDonald  
Partners: Nick Bennett, David Boyd,  
Chris Brown, Mhairi Callander, Scott Craig,  
Pamela Coyne, Gary Devlin, Gillian Donald,  
Mike Harkness, Bernadette Higgins, Iain Lee,  
Robert Mackenzie, Gareth Magee,  
Mark McRae, Paul Renz, Marc Shenken  
Wemyss Stewart, Morag Watson

[www.scott-moncrieff.com](http://www.scott-moncrieff.com)

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