



The Directors
James Howden & Godfrey Overseas Limited
Old Govan Road
RENFREW
PA4 8XJ

12 October 2012

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 James Howden & Godfrey Overseas Limited, registered no: SC045968 (the Company) effective from 12 October 2012, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully

PricewaterhouseCoopers LLP

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