



The Directors
Philp of Falkirk Limited
15 Atholl Crescent
Edinburgh
EH3 8HA

3 December 2015

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 Philp of Falkirk Limited, registered no: SC050400 effective from 25 November 2015 which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

WEDNESDAY



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SCT

09/12/2015

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COMPANIES HOUSE

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