21 March 2014

The Directors

Greenock

PA15 2DS

Garvel Clyde Limited

James Watt Dock

CHARTERED ACCOUNTANTS CHARTERED TAX ADVISERS

11/12 Newton Terrace, Glasgow G5 7PJ Telephone (0141) 221 7446 Fax (0141) 248 2469, LP 25 Glasgow 5 E-mail mail@gerberlandagee.co.uk Website www.gerberlandagee.co.uk

Our Ret: JM/IR/G179

Your Bel:

JC 10538%

Dear Sirs

In accordance with the provisions of section 516 of the Companies Act 2006, we hereby resign from office as auditors of Garvel Clyde Limited (the "Company") with effect from 21 March 2014.

In accordance with the provisions of section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or the creditors of the Company.

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

Jans marply

Jim Murphy

Director



SCT

11/04/2014 **COMPANIES HOUSE**

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GERBER LANDA & GEE LIMITED (COMPANY NO: SCA47990) OPERATES UNDER THE ABOVE NAME.

REGISTERED TO CABRY ON AUDIT WORK AND REGULATED FOR A BANGE OF INVESTMENT BUSINESS ACTIVITIES BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND. REGISTERED WITH THE CHARTERED INSTITUTE OF TANATION AS A FIRM OF CHARTERED TAX ADVISERS. THOMAS HUGHES IS AUTHORISED TO ACT AS AN INSOLVENCY PRACTITIONER BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND, HARRY C SEDDON IS SO AUTHORISED BY THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS.