

21 March 2014

# Gerber & Landa & Gee

CHARTERED ACCOUNTANTS  
CHARTERED TAX ADVISERS

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Our Ref: JM/IR/G179

Your Ref:

CC 105386

Dear Sirs

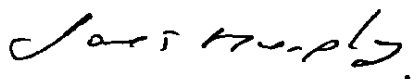
In accordance with the provisions of section 516 of the Companies Act 2006, we hereby resign from office as auditors of Garvel Clyde Limited (the "Company") with effect from 21 March 2014.

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



Jim Murphy  
Director

diliGence  
excelLence  
inteGrity

FRIDAY



SCT 11/04/2014 #502  
COMPANIES HOUSE