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The Directors
SFP (Shetland Fish Products) Limited
Greenwell Place
Aberdeen
AB12 3AY

5 March 2009

Statement to the directors of SFP (Shetland Fish Products) Limited (Registered number: SC 129977) on ceasing to hold office as auditor pursuant to section 394 of the Companies Act 1985

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

Yours faithfully,

KPMG
KPMG



Terence O'Rourke • Danna Barrett • Alan Boyne • Gary Britton • Keith Browne • Sharon Burke • Niall Campbell • Patricia Carroll
Brian Clavin • Jim Clery • Colm Clifford • Mark Collins • Ivor Conlon • Michele Connolly • Adrian Crawford • Hubert Crehan
Brian Daly • Jon D'Arcy • Michael Daughton • Robert Dix • Paul Dobey • Eamonn Donaghy • Michael Farrell • Michael Flaherty
Gerard Flood • Caroline Flynn • Michael Gaffney • Laura Gallagher • Donall Gannon • Ruadhri Gibbons • Roger Gillespie
Seamus Hand • Johnny Hanna • Michael Hayes • Selwyn Hearn • Paul Hollway • Declan Keane • David Kennedy • Jonathan Lew
Liam Lynch • Olivia Lynch • Tom McEvoy • Pat McDaid • Paul McGowan • Niamh Marshall • David Meagher • James Menton
Cliona Mullen • Shaun Murphy • Arthur O'Brien • Colin O'Brien • Conor O'Brien • Pat O'Brien • Kevin O'Donovan • Conall O'Halloran
Sean O'Keefe • Garrett O'Neill • Terence O'Neill • Conor O'Sullivan • Eoghan Quigley • Vincent Reilly • Colm Rogers • Eamonn Russell
Anna Scally • Seamus Taaffe • Eric Wallace • Kieran Wallace • Richard Whelan • David Wilkinson • Tom Woods

Consultants (qualifications other than Chartered Accountants): John Bradley • Robert Dowley • Colm Gorman • Ken Hardy • John McGlone
Sean Mooney

Offices: Dublin, Belfast, Cork and Galway

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