



**KPMG LLP**  
**Audit**  
191 West George Street  
Glasgow G2 2LJ  
United Kingdom

Tel +44 (0) 141 226 5511  
Fax +44 (0) 141 204 1584  
DX 551820 Glasgow 20

57139818

**Private & confidential**  
Ledingham Chalmers LLP,  
Johnstone House,  
52-54 Rose Street,  
Aberdeen,  
AB10 1HA

15 October 2013

Dear Sirs

We write to you in your capacity as company secretary of the companies listed in the Appendix to this letter.

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

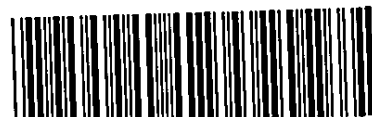
Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully

KPMG LLP

FRIDAY



SCT 25/10/2013 #84  
COMPANIES HOUSE

**Appendix**

<b>Company Name</b>	<b>Registration Number</b>
Lakeland Unst Limited	SC156688
Meridian Salmon Farms (Smolt) Limited	SC288569
Hoganess Salmon Limited	SC138818 <i>Δ</i>
Sea Products of Scotland Limited	SC185039
Lakeland Cairndow Limited	SC197037
Marine Products (Scotland) Limited	SC238971
Wester Sound Salmon Ltd	SC105139
Heogland Salmon Company Limited	SC117881