

The Directors
AFG Stirling Limited
Wallaceview
Hillfoots Road
Stirling
FK9 5PY

14 February 2014

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 AFG Stirling Limited, registered no: SC206470 (the Company) effective from 14 February 2014, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

Pricewaterhouse Coopeys LLP

VEDNESDAY

A33JBSK8

39 12/03/2014 COMPANIES HOUSE #60