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Private & confidential.
Mr Euan Leask
Cosalt Offshore Holdings Limited
c/o Burness Paul LLP
Union Plaza (6th Floor)
1 Union Wynd
Aberdeen
AB10 1DQ

Your ref
Our ref da/ks
Contact

12 January 2015

SC219765

Dear Euan

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the Appendix to this statement.

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 the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

KPMG LLP
KPMG LLP

THURSDAY



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SCT 29/01/2015 #215
COMPANIES HOUSE

Appendix

<i>Company name</i>	<i>Company registered number</i>
Cosalt Offshore Holdings Limited	(SC442496)
Cosalt Offshore Group Limited	(SC422522)
Cosalt Offshore Limited	(SC219765)
ATR Lifting Solutions Limited	(SC122818)
Grampian Test & Certification Limited	(SC206005)