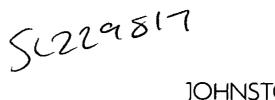
227 West George Street, Glasgow G2 2ND t. 0141 222 5800 f. 0141 222 5801 w. jcca.co.uk dx. GW272



The Directors Smith & McLaurin Limited Cartside Mills Kilbarchan **JOHNSTONE** PA10 2AF

Our ref: JMcL/GMY/SMIL01/MB

1 September 2014

Dear Sirs

In accordance with Section 519 of the Companies Act 2006, we write to notify you of our resignation as auditors of your company.

We confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Under section 517 of the Act you are required to deposit a copy of this notice with the Registrar no later than 14 days after the date of this notice.

Yours faithfully

For and on behalf of Johnston Carmichael LLP

05/09/2014 COMPANIES HOUSE