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Our ref jgm/km/207

28 September 2011

SC 313851

Dear Sirs

Statement to Culture and Sport Glasgow (no. SC 313851) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

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

APMG UP

KPMG LLP



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