

Allan Dowie
Director
Clyde Union (Holdings) Limited
149 Newlands Road
Cathcart
Glasgow
G44 4EX

23 December 2011

Ref: AUD/JAB/MD/JN

Direct line: 0141 226 9264

Email: dmitchell2@uk.ey.com

Dear Sir

Clyde Union (Holdings) Limited

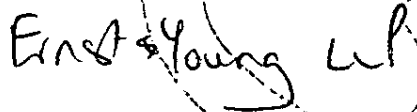
In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Clyde Union (Holdings) Limited and other group companies listed on the attached schedule. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519 (2) of the Act, 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.

We draw your attention to the fact that Clyde Union (Holdings) Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.co.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Ernst & Young LLP

SATURDAY



SCT 24/12/2011 #200
COMPANIES HOUSE



INVESTOR IN PEOPLE

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SCHEDULE 1 – Other group companies

Clyde Union Limited ✓ SC 317 760

Clyde Union DB Limited – 0033 1925

Clyde Union China Holdings Limited ✓

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