

# Garden & Marshall

Chartered Certified Accountants

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Ledingham Chalmers LLP  
Johnstone House  
52-52 Rose Street  
Aberdeen  
AB10 1HA


Our Ref: FFB.KM.A013

5 February 2009

Dear Sir

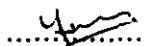
**Statement to the Directors of AAA Group Limited (SC 319102) on ceasing to hold office as Auditors as of 5 February 2009.**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that need to be brought to the attention of members or creditors of the company.

  
.....  
Fred F Brown FCCA (Statutory Auditor)  
For and on behalf of:  
Garden & Marshall  
12 Albyn Terrace  
Aberdeen  
AB10 1YP  
5 February 2009

**Statement of the reasons for ceasing to hold office.**

As the directors were intending using other accountants for advice and other services we agreed it was in the company's best interest for us to resign as their auditors.

  
.....  
Fred Brown (Statutory Auditor)  
For and on behalf of:  
Garden & Marshall  
12 Albyn Terrace  
Aberdeen  
AB10 1YP  
5 February 2009



Partners: Gordon S. Mitchell A.F.A. Fred F. Brown F.C.C.A.

Registered as Auditors and regulated for a range of investment business activities by the Association of Chartered Certified Accountants