

## McLAY, McALISTER & McGIBBON

CHARTERED ACCOUNTANTS

21 May 2013

STATEMENT TO THE DIRECTORS OF 231 SVS LIMITED, RELATING TO THE RESIGNATION OF PAUL MARTIN AS SENIOR STATUTORY AUDITOR, ON BEHALF OF MCLAY, MCALISTER & MCGIBBON LLP AS AUDITOR OF 231 SVS LIMITED, COMPANY NUMBER: SC329636

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.

Paul Martin (Senior Statutory Auditor)

For and behalf of McLay, McAlister & McGibbon LLP, Statutory Auditor

TUESDAY



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