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The Board of Directors
A&E Russell Limited
302 St Vincent Street
Glasgow
G2 5RZ

Our ref mm/sh/564

23 May 2014

Dear Sir

Statement to A&E Russell Limited (no. SC025735) 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

KPMG Audit Plc

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