



KPMG Audit Plc
15 Canada Square
Canary Wharf
London E14 5GL
United Kingdom

Tel +44 (0) 20 7311 8314
Fax +44 (0) 20 7311 8463
DX 157460 Canary Wharf 5

A&E Russell Limited
302 St Vincent Street
Glasgow
G2 5RZ

Our ref mm/sh/564

23 May 2014

Dear Sir

Resignation as auditors of A&E Russell Limited (no. SC025735)

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

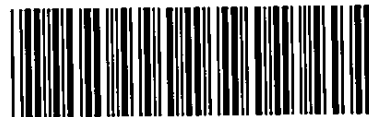
Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully

KPMG Audit Plc

KPMG Audit Plc

WEDNESDAY



"S38VAHPN"
SCT 28/05/2014 #14
COMPANIES HOUSE