



23 JAN 2015

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Zero Waste Scotland Limited
Ground Floor Moray House,
Forthside Way,
Stirling,
FK8 1QZ

SC436030

Our ref Bjs/bj/ex_corres_134
Contact Bethan Jelf
020 7311 2001

22 January 2015

Dear Sirs

Resignation as auditors of Zero Waste Scotland Limited (no. SC436030)

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.

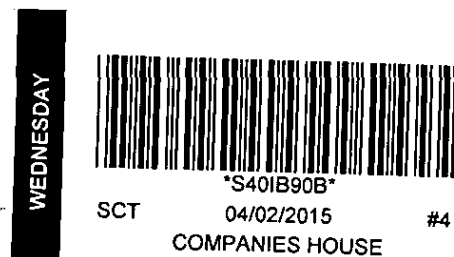
Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

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 outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully,

KPMG LLP

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22 January 2015

Dear Sirs

Statement to Zero Waste Scotland Limited (no. SC436030) 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 LLP

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