

**Statement by person ceasing
to hold office as auditor**

J394

**Pursuant to section 394 of the Companies Act 1985
as inserted by section 123 of the Companies Act 1989**

Company Number

126050

Name of Company KINCURDIE FISHING COMPANY LIMITED

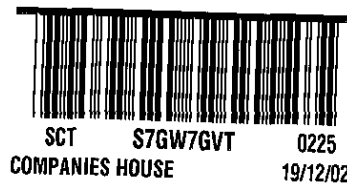
Registered Office CULAG SQUARE
LOCHINVER, SUTHERLAND

* delete as
appropriate

We HUTTON & PHILP, C.A.
of 30 QUEEN ANNE STREET
DUNFERMLINE
KY12 7BZ

hereby give notice in accordance with section 394 of the Companies Act 1985 that

- (a) We confirm that in connection with our ceasing to hold office there are no circumstances which we consider should be brought to the notice of members or creditors of the company.



Signed

Hutton & Philp CA 29/11/02

NOTE

1. A copy of this notice has to be sent to the Registrar of Companies within 14 days of its receipt at the Registered Office of the company.
2. A copy of any circumstances stated at (b) above, to every person who under the Companies Act 1985 is entitled to be sent copies of the accounts.