



Gilliland & Company
Chartered Accountants

24 April 2013

Private & Confidential
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Our Ref: AMB/SO/L87

Dear Sirs,

Rutherford Pension Plan

We understand that Neil Rutherford has been in contact with you to advise that he has asked us to deal with all payroll and return matters in respect of the above with effect from the year commencing 6 April 2013. We should be obliged if you would forward to us any relevant documentation that you currently hold together with a copy of the pension scheme return when completed.

We thank you for your assistance in this matter.

Yours faithfully,

Gilliland & Company