

RITSONS

Chartered Accountants & Business Advisers

Our Ref. DN/AH/9640

Your Ref.

Strictly Private & Confidential

The Directors
Scottish Boatowners' Mutual Insurance Association
26-30 Marine Place
BUCKIE
AB56 1UT

SC 10/98

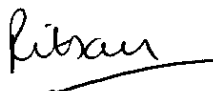
18 December 2017

Dear Sirs

This letter is to inform you that we resign as auditors of Scottish Boatowners' Mutual Insurance Association.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



RITSONS



THE TOWER · 103 HIGH STREET · ELGIN · IV30 1EB · LP-9
Tel: (01343) 542611 Fax: (01343) 544151 E-mail: elgin@ritsonsca.com Website: www.ritsonsca.com

OFFICES AT: INVERNESS, FORRES, ELGIN, BUCKIE, KEITH

RITSONS was established in 1909 and is one of Scotland's oldest Firms of Chartered Accountants



Registered to carry on audit work in the UK by the
Institute of Chartered Accountants of Scotland.
Details of our audit registration can be viewed at
www.auditregister.org.uk under reference 0453

Regulated for a range of investment business activities by the
Association of Chartered Certified Accountants.

A. E. SIMPSON MA, CA, W. B. DEANS BSC, CA D. NEWTON BSC, FCA, D. J. ANDERSON CA,
S. ROSS FCCA, CTA, J. BRASH BA, CA, D. PALOMBO MA, CA

