

**Extract from email between TS officials dated 9 September 2014**  
**Subject: DML accounts - review by 27 August 2014**

The only ships that should be included in the PPE note on page 29 are the ones for the Gourock Dunoon service as the hybrid vessels were procured by CMAL.

**Extract from Group Finance Director's Report that was discussed at a David MacBrayne Ltd Board meeting held on 16 April 2014.**

- DML write down of Argyll Ferries vessels c£1.0m, which is based on current valuation of the vessels and KPMG advice.

[The rest of the information contained in these documents is out of scope of this request.]

Details of the write-down that appeared in David MacBrayne Ltd's financial statements to March 2014 can be found within their annual accounts up to March 2014. I refer you in particular to section 8, Property, plant and equipment on page 29. This information is available by following the attached link:

<http://www.david-macbrayne.co.uk/Downloads/Annual-Reports/Annual%20Reports%202013-14/David%20MacBrayne%20Ltd%20Directors%20Report%20and%20Financial%20Statement%202013-14.pdf>

Under section 25(1) of FOISA, we do not have to provide you with information if it is already reasonably accessible to you. If, however, you do not have internet access to obtain this information from the website listed, then please contact me again and I will send you a paper copy.