

**Strictly private & confidential**  
The Directors  
Pendennis Shipyard Limited  
The Docks  
FALMOUTH  
Cornwall  
TR11 4NR

Peat House, Newham Road,  
Truro, Cornwall TR1 2DP

Suite 3, Camelot Court,  
Alverton Street, Penzance,  
Cornwall TR18 2QN

Telephone 01872 276116  
01736 339322  
Fax: 01872 222172  
Email: post@rricornwall.co.uk  
www.rricornwall.co.uk



**ROBINSON  
REED  
LAYTON**

CHARTERED  
ACCOUNTANTS  
CHARTERED  
TAX ADVISERS

Our ref: P01990/SLG/LCK/L019

27 February 2017

Dear Sirs

**Pendennis Shipyard Limited  
Pendennis Plus Limited  
Pendennis Shipyard (Holdings) Limited 02281468**

Further to our recent correspondence and in accordance with section 516 Companies Act 2006 we resign as auditors of Pendennis Shipyard Limited, Pendennis Shipyard (Holdings) Limited and Pendennis Plus Limited.

Further in accordance with section 519 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.

In addition we are required by section 522(1) and you are required by section 523(1) to send a copy of this notice to the ICAEW together with a statement of the company's reasons for our ceasing to hold office.

Yours faithfully

*Robinson Reed Layton*

SATURDAY



\*A6G35G2X\*  
A26 30/09/2017 #542  
COMPANIES HOUSE