

Our Ref MR/ACH/N00007

The Company Secretary  
Nautic Steels Limited  
One Eleven Edmund Street  
Birmingham  
B3 2HJ

9 February 2016

Dear Sir

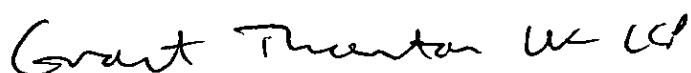
We refer to our ceasing to hold office as auditors of Nautic Steels Limited (company number 02302004) with effect from 10 February 2016

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

You are required to send a copy of this notice to the Registrar of Companies within fourteen days

As we ceased to hold office before the end of our term of office, you also are required to inform the Institute of Chartered Accountants in England & Wales that we have ceased to hold office and send a copy of the statement of reasons to the Institute

Yours faithfully



Grant Thornton UK LLP

