

WINCHESTER OFFICE

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Board of Directors  
BSA Regal Engineering Limited (02597839)  
Speedwell House  
West Quay Road  
Southampton  
Hampshire  
SO15 1GY

Our ref: IT3/TL/kn/WNBSA060

16 April 2018

Dear Sirs

Further to our recent discussions and in accordance with section 516 Companies Act 2006 we resign as auditors of BSA Regal Engineering Limited.

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

We take this opportunity to point out that:

- You are required under section 517(1) to file a copy of this notice of resignation with the Registrar of Companies within 14 days of the date of our resignation.
- We are required under section 521(1) to file a copy of this statement under section 519 with the Registrar of Companies.

We will send the letter, to save you the trouble.

Yours faithfully

Wilkins Kennedy LLP

