

2760491

**PKF**

Accountants &  
business advisers

**Private and Confidential**

The Directors  
Gabbro Precision Limited  
Victoria Works  
31 Catley Road  
Sheffield  
S9 5FJ

Our ref CMB/DW/rw/4011761

30 April 2013

Dear Sirs

**Engineering Special Steels Limited  
Section 516 Notice of Resignation**

This letter, along with the attached s519 Statement, constitutes our Notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act") The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act

Yours faithfully

**PKF (UK) LLP**

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To the Directors of Engineering Special Steels Limited

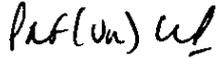
Company Number: 02760491

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30 April 2013

Statement under section 519 of the Companies Act 2006

In accordance with s519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of the above company which we consider should be brought to the attention of members or creditors of the companies



PKF (UK) LLP