



The Directors
Cammell Laird Shiprepairers and Shipbuilders Limited
Cammell Laird Shipyard
Campbeltown Road
Birkenhead
Wirral
CH41 9BP

9 April 2013

Dear Sirs,

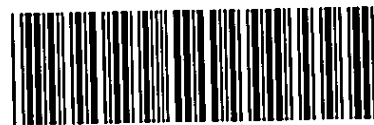
Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Cammell Laird Shiprepairers and Shipbuilders Limited, registered no 4211637 ("the Company") effective from 9 April 2013, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

WEDNESDAY



A20 15/05/2013 #349
COMPANIES HOUSE

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