

The Directors  
ITM Power (Trading) Limited– registration number ~~03973827~~ 6156553  
22 Atlas Way  
Sheffield  
South Yorkshire  
S4 7QQ

8 January 2018

Dear Sirs

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at its registered office.

**Statement of reasons relating to the resignation of Deloitte LLP as auditors to ITM Power (Trading) Limited**

- The company put the audit out to tender and we were not successful in retaining it.

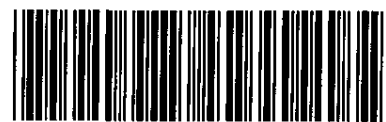
Yours faithfully



**Deloitte LLP**

*We take this opportunity to remind you of your responsibility under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter.*

WEDNESDAY



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10/01/2018

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COMPANIES HOUSE