Independent Auditors LLP

Chartered Accountants and Registered Auditors

In Association with Stewart Associates Shrewsbury Ltd and Contractor Taxation Services Ltd

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Designated Members Ian Stewart FCA, CTA Contractor Taxation Services Ltd J P Dale BA (Hons) ACA

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JD

06436264

The Directors

Subsea Asset Location Technologies Ltd

19 Portland Marina

Osprey Quay Hamm Beach Road

Portland Dorset

DT5 1DX 11th October 2013

Dear Sirs

SUBSEA ASSET LOCATION TECHNOLOGIES LIMITED

In accordance with section 516 of the Companies Aet 2006 we hereby give notice of our resignation as auditors of the above company with effect from the date of this letter.

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 company's members or creditors.

In accordance with section 517 of the Companies Act 2006, you are required to send a copy of this notice to the Registrar of Companies within 14 days.

Yours sincerely

Jonathon Dale

Senior Statutory Auditor

For Independent Auditors LLP

Torothon Dale

19/10/2013 **COMPANIES HOUSE**