

KPMG LLP Audit One Snownill Snow Hill Queensway Birmingham B4 6GH United Kingdom

Tel +44 (0) 121 232 3015 Mobile +44 7768 603178 michael froom@kpmg co uk

Private & confidential

Umeco Americas Limited Composites House Sinclair Close Heanor Gate Industrial Estate Heanor Derbyshire **DE75 7SP**

Our ref mf/hl

21 October 2016

Dear Sirs,

Resignation as auditors of Umeco Americas Limited no 07092612

We hereby give notice of our resignation as auditors of the company with effect from today

In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement in connection with our ceasing to act

Under section 523 of the Companies Act 2006, you are required to notify the relevant audit authority, in this case being the ICAEW, in connection with our resignation unless you reasonably believe that the reason for our resignation is exempt under section 519A Our reason set out in the attached statutory statement is not an exempt reason under that section

Yours faithfully,

KPNG LLP

KPMG LLP

COMPANIES HOUSE

07/11/2016