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working world

Ernst & Young LLP  
100 Barbirolli Square  
Manchester  
M2 3EY

Tel + 44 161 333 3000  
Fax + 44 161 333 3001  
ey.com

The Directors  
Renold Power Transmission Limited  
Trident 2  
Trident Business Park  
Styal Road  
Wythenshawe  
M22 5XB

11 September 2015

Dear Sirs

**Renold Power Transmission Limited**  
**Company Registered Number: 00182382**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Renold Power Transmission Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519 of the Act the circumstances connected with our ceasing to hold office are that the directors held a competitive tender process to which we were not invited to tender and the directors have appointed another firm of auditors. Accordingly we have been asked to resign.

We draw your attention to the fact that Renold Power Transmission Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Financial Reporting Council and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

THURSDAY



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COMPANIES HOUSE