Deloitte.

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The Directors

A K Steel Limited - registration number 00932617

Saffron Ground Ditchmore Lane Stevenage Herts SG1 3LJ

31 December 2013

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

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

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We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies within 14 days of receiving this letter

You are also required 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 A template notification that you may wish to use in order to fulfil this responsibility accompanies this letter

COMPANIES HOUSE

08/01/2014

