

To the directors of Concept Steels
Limited

Company Number 01136933

13 August 2008

Statement under Section 519 Companies Act 2006

We hereby give notice, under Section 516 of the Companies Act 2006, of our resignation as auditors to Concept Steels Limited as of 13 August 2008.

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Concept Steels Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO Stoy Hayward LLP

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