



Grant Thornton

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Our Ref PRH/JPR

The Company Secretary
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13 June 2013

Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of ABS Industrial Resources Limited, Tungsten Alloys (MFG) Limited and Special Metal Supplies Limited with effect from 14 June 2013.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the companies.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

As we ceased to hold office before the end of our term of office, you also are required to inform the Institute of Chartered Accountants in England & Wales that we have ceased to hold office and send a copy of the statement of reasons to the Institute.

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP

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COMPANIES HOUSE

Chartered Accountants

Member firm within Grant Thornton International Ltd

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No OC307742 Registered office: Grant Thornton House, Melton Street, Euston Square, London NW1 2EP

A list of members is available from our registered office

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