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The Directors  
A & P Group Limited  
Wagonway Road  
Hebburn  
Tyne and Wear  
NE31 1SP

19 September 2012

Dear Sirs,

**Notice of resignation as auditors**

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of A & P Group Limited, registered number 05832836 with effect from 19 September 2012, which is before the end of our term of office. A list of subsidiary companies also covered by this letter is shown in Appendix 1.

We enclose our statement of circumstances in accordance with Section 519 of the Act

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

Enclosure



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A22 28/09/2012 #348  
COMPANIES HOUSE

PricewaterhouseCoopers LLP, 89 Sandycroft Road, Newcastle upon Tyne NE1 8HW  
T +44 (0) 191 232 8493, F +44 (0) 191 269 4400, [www.pwc.co.uk](http://www.pwc.co.uk)

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**Appendix 1 – list of subsidiary companies**

Company name and registered number

A & P Tyne Limited (5127750)

~~A & P Reas Limited (4684698)~~

A & P Falmouth Limited (103287)

Marine Designs Limited (4690079)

A & P GH 2006 Limited (04240505)

A & P Ship Repairers Limited (3015481)

A & P Ship Builders Limited (5599329)