



Building a better
working world

Ernst & Young LLP
1 More London Place
London
SE1 2AF

Tel + 44 20 7951 2000
Fax + 44 20 7951 1345
ey.com

FAO The Directors
GCM Resources plc
3 Bunhill Row
London EC1Y 8YZ

15 December 2016

Dear Sirs,

Re **GCM Resources plc**
Company Registered Number **04913119**

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

We draw your attention to the fact that GCM Resources plc 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 reasons, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors.

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

Yours faithfully,

Ernst & Young LLP

Ernst & Young LLP
ICAEW Registration number – C009126168

WEDNESDAY



LD3

L5M9VZNE

21/12/2016

#8

COMPANIES HOUSE