

A & P ship builds
5599329



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.

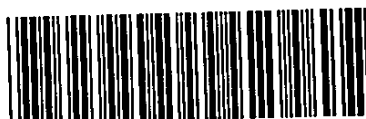
We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Enclosure



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28/09/2012
COMPANIES HOUSE

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