



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

5599329

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

FRIDAY



A11F8N08

A22

28/09/2012

#352

COMPANIES HOUSE

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

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Services Authority for designated investment business.



Appendix 1 – list of subsidiary companies

Company name and registered number

A & P Tyne Limited (5127750)

A & P Tees Limited (4684090)

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)~~