



**RSM McClure Watters**

Audit - Tax - Advisory

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19 January 2015


Our ref: DWG

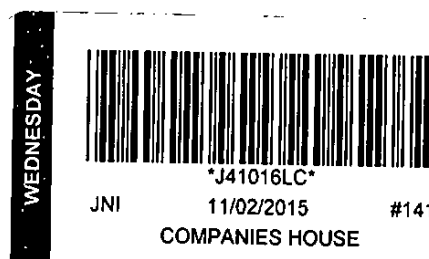
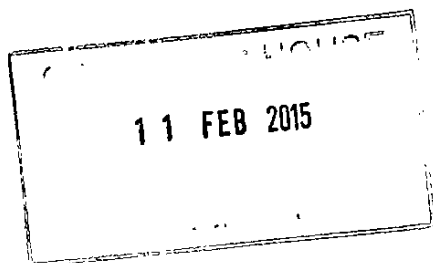
Dear Sirs,

**STATEMENT TO MUNSTER SIMMS ENGINEERING LIMITED RELATING TO:**

- the resignation of RSM McClure Watters as auditor of Munster Simms Engineering Limited (NI006278)

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

  
**RSM McClure Watters**  
Statutory auditor



A full list of Partners of RSM Farrell Grant Sparks is available at [www.rsmfarrellgrantsparks.com](http://www.rsmfarrellgrantsparks.com)

RSM McClure Watters is a trading name of RSM Farrell Grant Sparks

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