



KPMG LLP
Audit
Dukes Keep
Marsh Lane
Southampton
SO14 3EX
United Kingdom

Tel +44 (0) 23 8020 2133
Fax +44 (0) 23 8020 2004

Private and Confidential

Ray Richards
SMIT International (Scotland) Limited
Westminster House
Crompton Way
Segensworth West
Fareham
Hampshire
PO15 5SS

09 October 2014

Dear Ray,

Resignation as auditors of SMIT International (Scotland) Limited

We write to you in your capacity as a Company Secretary of the companies listed in the Appendix to this letter.

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully,

KPMG LLP

KPMG LLP

TUESDAY



SCT *S3JFKJVK* #613
28/10/2014
COMPANIES HOUSE



*KPMG LLP
Resignation as auditors of SMIT International (Scotland) Limited
09 October 2014*

Appendix 1

<i>Company Name</i>	<i>Company Number</i>
SMIT Ship Management (UK) Limited	02063790
SMIT International (Scotland) Limited	02063791
SMIT Harbour Towage Limited	02082138
* C-Crew Limited	SC149705



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PO15 5SS

09 October 2014

Dear Ray,

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as Company Secretary of the companies listed in the Appendix to this letter.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

KPMG LLP

KPMG LLP

TUESDAY

SCT

S3JFKJVC
28/10/2014
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#612



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Resignation as auditors of SMIT International (Scotland) Limited
09 October 2014*

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