



The Directors
5N Plus UK Limited
1-4 Nielson Road
Finedon Road Industrial Estate
Wellingborough
Northamptonshire
NN8 4PE

17 December 2015

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 5N Plus UK Limited, registered number 00244498 with effect from 17 December 2015, which is before the end of our term of office

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

Yours faithfully

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Enclosure



*PricewaterhouseCoopers LLP, 1 Embankment Place, London, WC2N 6RH
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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 Conduct Authority for designated investment business.



The Directors
5N Plus UK Limited
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17 December 2015

Dear Sirs

Statement of Circumstances connected with our ceasing to hold office as Auditors

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 5N Plus UK Limited, registered no 00244498 (the Company) effective from 17 December 2015, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully

PricewaterhouseCoopers LLP

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