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Our ref JR/dw

The Directors
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25 November 2011

Dear Sirs

Notice of resignation – 5N Plus UK Limited – Company Number 00244498

We hereby give notice of our resignation as auditors of your company with effect from 28 November 2011. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company

Yours faithfully

Baker Tilly UK Audit LLP

Baker Tilly UK Audit LLP



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