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Mr Richard Martin
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HP12 3SU

Our ref kd/134

Contact Kelly Dunn
01727 732042

5 July 2010

1386074

Dear Sir

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 statement

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

THURSDAY



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15/07/2010

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COMPANIES HOUSE



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5 July 2010

Dear Sir

We write to you in your capacity as company secretary of the companies listed in the Appendix to this letter

Following the acquisition of the companies by BWT AG, 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 within the definition of a major audit and therefore your notification should be made to the Professional Oversight Board.

Yours faithfully

KPMG LLP

KPMG LLP



Appendix

| <i>Company name</i> | <i>Company registered number</i> |
|----------------------------------|---|
| Culligan International (UK) Ltd | 01386074 ✱ |
| Culligan UK Pension Trustees Ltd | 05320528 |
| Aqua-Dial Ltd | 01680115 |
| Culligan Anglia Ltd | 03095171 |
| Culligan London Ltd | 03095170 |
| Liff Industries Ltd | 01558796 |
| M&E Water Ltd | 03715961 |
| Watercool Ltd | 02667094 |
| Waterside Ltd | 01780077 |