

The Secretary
Andrews Sykes Group PLC
Premier House
Darlington Street
Wolverhampton
West Midlands
WV1 4JJ



20 October 2009

Dear Sir

This letter is formal notice of our resignation as auditors of:

Andrews Sykes Group PLC,
Andrews Sykes Hire Limited,
~~Andrews Air Conditioning & Refrigeration Limited,~~
Andrews Sykes Properties Limited,
Andrews Sykes Investments Limited,
Company 3533273 Limited,
Heat for Hire Limited,
Refrigeration Compressor Remanufacturers Limited,
Sykes Ground Water Control Limited,
A.S. Group Management Limited, and
Sweepax Pumps Limited

with effect from the date of receipt of this letter at their registered office.

Our statement of circumstances in accordance with Section 519 of the Companies Act 2006 accompanies this letter.

Yours faithfully

Deloitte LLP

Deloitte LLP



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28/10/2009
COMPANIES HOUSE

Deloitte

Statement of circumstances relating to the resignation of Deloitte LLP as auditors to Andrews Sykes Group PLC

There are no issues to be brought to attention in relation to the resignation as auditors to
Andrews Sykes Group PLC.

Unless the company applies to the court, this statement of circumstances, which we consider
should be brought to the attention of members and creditors of the company, must be sent
within 14 days to every person entitled under Section 423 of the Companies Act 2006 to be
sent copies of the company's accounts. This is a requirement of Section 520(2) of that Act.

Deloitte LLP

Deloitte LLP
20 October 2009

27 October 2009

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ



**ANDREWS
SYKES**

Andrews Heat For Hire

Andrews Air Conditioning

Sykes Pumps



Dear Sir

S517 Companies Act 2006 - Resignation of auditors

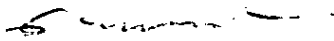
In accordance with Section 517 of the Companies Act 2006, I enclose a copy of the auditors formal notice of resignation, which was delivered to the companies' registered office on 21 October 2009, in respect of the following companies:

- Andrews Sykes Group plc registered number 00175912
- Andrews Sykes Hire Limited registered number 02985657
- Andrews Air Conditioning & Refrigeration Limited registered number 01535598
- Andrews Sykes Properties Limited registered number 03013558
- Andrews Sykes Investments Limited registered number 04004941
- Company 3533273 Limited registered number 03533273
- Heat for Hire Limited registered number 00940457
- Refrigeration Compressor Remanufacturers Limited registered number 02636289
- Sykes Ground Water Control Limited registered number 01788442
- A.S. Group Management Limited registered number 00864764
- Sweepax Pumps Limited registered number 03198281

I also enclose a copy of the auditor's statement in circumstances issued in accordance with Section 519 of the Companies Act 2006 confirming that there are no issues to be brought to attention in connection with their resignation as auditors of Andrews Sykes Group plc. No statement of circumstances were issued in respect of any of the other companies listed above, all being unquoted.

I should be grateful if you would return the copy of this letter in the stamped addressed envelope provided as evidence of safe receipt of the documents.

Yours faithfully


M.J. Calderbank
Company Secretary



Andrews Sykes Group Plc Premier House, Darlington Street, Wolverhampton, WV1 4JJ
Tel: 01902 328700 Fax: 01902 422466 web: www.andrews-sykes.com

Registered in England No: 175912. Registered Office: Premier House, Darlington Street, Wolverhampton WV1 4JJ
A member company of Andrews Sykes Group plc.