



Ernst & Young LLP  
400 Capability Green  
Luton  
Bedes  
LU1 3LU

Tel + 44 1582 643000  
Fax + 44 1582 643001  
ey.com

OSI Group Holdings Limited  
Three Cherry Trees Lane  
Hemel Hempstead  
Hertfordshire  
HP2 7AH

6 October 2014

Ref: A/JPD

For the attention of Mr A McLean

Dear Sirs

**OSI Group Holdings Limited - Registered no 3083661**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditors of the above company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that above company has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

*Ernst & Young LLP*

Ernst & Young LLP

SATURDAY



RM

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18/10/2014

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