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Our ref gw/115/ls/6017sept

Contact Simon Purkess
0121 232 3033

27 October 2014

Dear Sirs

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 a director of the companies listed in the Appendix to this letter.

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 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 Audit Plc

KPMG Audit Plc





Appendix

<i>Company name</i>	<i>Company registered number</i>
Andrews Sykes International Limited	00940457
A S Group Management Limited	00864764
Company 3533273 Limited	03533273
Andrews Air Conditioning & Refrigeration Limited	01535598
Climate Contingency Services Limited	02917434
Refrigeration Compressor Remanufacturers Limited	02636289
Andrews Sykes Investments Limited	04004941
Andrews Sykes Properties Limited	03013558
Sykes Pumps International Limited	07263045
Andrews Sykes Hire Limited	02985657
Sweepax Pumps Limited	03198281
Sykes Ground Water Control Limited	01788442
Andrews Sykes International Limited	00940457
AAC&R Limited	04303474
Andrews Accommodation Limited	04856345
Expert Hire Plant Limited	03305203
Sykes Pumps Limited	01509573
Andrews Industrial Equipment (Scotland) Limited	SC 61278
Plant Mart Limited	03505008
Heat For Hire (Scotland) Limited	SC 63547