CHARTERED ACCOUNTANTS TAX AND BUSINESS ADVISERS

Equipoise House Grove Place Bedford MK40 3LE T (01234) 268761 F (01234) 346801 W macintyrehudson co uk

The Company Secretary
AS Fire & Rescue Equipment Limited
Papworth Business Park
Stirling Way
Papworth Everard
Cambridge
CB23 3WA



14 June 2012 Our Ref BNR/AJM/SC/1491636

Dear Sir

As required by Section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our non re-appointment as auditors to the company which we consider should be brought to the attention of the members or the creditors of the group

Yours faithfully

MHA MacIntyre Hudson

Marine UN

WEDNESDAY



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