

PricewaterhouseCoopers LLP  
101 Barbirolli Square  
Lower Mosley Street  
Manchester M2 3PW  
Telephone +44 (0) 161 245 2000  
Facsimile +44 (0) 161 245 2910  
pwc.com/uk

The Directors  
LGH Holdings Limited  
C/o Rotrex Group Limited  
Wimsey Way  
Alfreton Trading Estate  
Alfreton  
DE55 4LS

4 May 2010

Dear Sirs,

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

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 LGH Holdings Limited, registered no 05436932 (the Company) effective from 4 May 2010, which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,

  
PricewaterhouseCoopers LLP

