

The Directors
Atlantic Inertial Systems Limited
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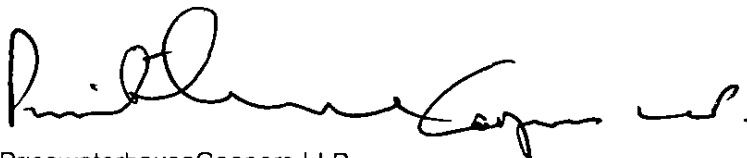
14 December 2010

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 Atlantic Inertial Systems Limited, registered no 6208660 (the Company) effective from 14 December 2010, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,



PricewaterhouseCoopers LLP

THURSDAY



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COMPANIES HOUSE