



The Directors
ESG Intermediate Holdings Limited
12 Europa View,
Sheffield Business Park,
Sheffield
S9 1XH

28 November 2014

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 ESG Intermediate Holdings Limited, registered no 6397427 (the Company) effective from 28 November 2014, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP



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