



KPMG LLP  
St James' Square  
Manchester M2 6DS  
United Kingdom

Tel +44 (0) 161 246 4000  
Fax +44 (0) 161 246 4040  
DX 724620 Manchester 42

**Private & confidential**

Laura Jones  
Penauille Servisair Plc  
Atlantic House  
Atlas Business Park  
Simonsway  
Manchester  
M22 5PR

Our ref Md/fs/rve

19 June 2006

Dear Sirs

**Statement to the directors of Penauille Servisair Plc, Penauille Servisair UK Limited, Penauille Servisair Holdings Limited, Airway Handling Limited and Servisair (Contract Handling) Limited on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office for the following companies that we consider should be brought to the attention of the company's members or creditors:

- Penauille Servisair Plc (no. 00924991)
- Penauille Servisair UK Limited (no. 509585)
- Penauille Servisair Holdings Limited (no. 3111971)
- Airway Handling Limited (no. 3006717)
- Servisair (Contract Handling) Limited (no. 03234040)

Yours sincerely,

KPMG LLP

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