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Private & confidential

The Directors
Hill & Smith Holdings PLC
Westhaven House
Arleston Way
Solihull
B90 4LH

Our ref ms/st

Contact Mike Steventon
0121 232 3000
Ext 3376

For attention of Mr J Humphreys

23 July 2014

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

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 the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc





Appendix

<i>Company name</i>	<i>Company registered number</i>
Ash & Lacy Limited	00047169
Ash & Lacy Manufacturing Limited	03008964
Ash & Lacy Services Limited	02798286
Asset International Limited	01983393
Barkers Engineering Limited	00597466
Birtley Building Products Limited	00602575
Bromford Iron & Steel Company Limited	00447036
CA Traffic Limited	02964439
Hawkshead Properties Limited	00562451
Hill & Smith Limited	01270322
Hill & Smith (Americas) Limited	07269581
Hill & Smith (France) Limited	06768033
Hill & Smith Galvanized Products Limited	06876871
Hill & Smith Overseas Limited	06614400
Hill & Smith (Treasury) Limited	06814150
Hill & Smith (USA) Limited	06876775
Joseph Ash Limited	00154773
Lionweld Kennedy Flooring Limited	05274797
Mallatite Limited	02621328
Pipe Supports Group Limited	01013871
Pipe Supports Limited	00926644
Pipe Supports Overseas Limited	06682786
Redman Fisher Engineering Limited	00169316
Varley & Gulliver Limited	00330433
Medway Galvanising Company Limited	01808205