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The Directors

Parker Hannifin Holdings Limited
Parker House
55 Maylands avenue
Hemel Hempstead
HP2 4SJ

24 September 2008

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 resignation which we consider should be brought to the notice of the shareholders or creditors of Parker Hannifin Holdings Limited or any of its subsidiaries whom we have audited (as set out in Appendix 1).

Yours faithfully,



PricewaterhouseCoopers LLP



Appendix 1

List of Subsidiaries

Parker Hannifin (GB) Limited
Parker Hannifin Limited
Alenco (Holdings) Limited
Parker Hannifin (UK) Limited
Parker Hannifin Trading Limited
Parker Hannifin (2004) Limited
Denison Hydraulics UK Limited
Denison International Limited
Denison Financial Holdings Limited
Ultra Hydraulics Limited
Sterling Hydraulics Limited
Kenmore UK Limited
Virginia KMP Limited
PH (RAC) Limited
SSD Drives Limited
SSD Drives Holdings Limited
SSD Drives Holdings 2 Limited
SSD Drives Holdings 3 Limited
SSD Drives Holdings 4 Limited
SSD Drives Holdings 5 Limited
Domnick Hunter Group Limited
Domnick Hunter Limited
Domnick Hunter Fabrication Limited
Tanlea Engineering Limited
Domnick Hunter Overseas Limited
Domnick Hunter Nihon Limited
Domnick Hunter Iberica
Domnick Hunter Finance Limited
Domnick Hunter Trustees Limited
Zander (UK) Limited
Domnick Hunter Investments Limited
Domnick Hunter Technologies Limited