



The Directors
Armacell UK Limited
Mars Street
Oldham
Lancashire
OL9 6LY

8 May 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 the following companies

Company name	Registered no:
Armacell UK Limited	03729805
Armacell Insulation UK Holding Limited	07949375
Armacell United Kingdom Holding Limited	04000811

Hereafter the "Company" effective from 8 May 2014, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully


PricewaterhouseCoopers LLP

SATURDAY



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17/05/2014

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COMPANIES HOUSE

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