

The Directors  
The Baxi Group and subsidiaries  
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4059868

4 October 2010

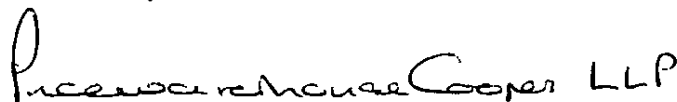
Dear Sirs,

**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 companies listed in Appendix A (the Companies) effective from 4 October 2010, which we consider should be brought to the notice of the Companies' shareholder or creditors

We include sufficient copies of this letter to allow for one per company

Yours faithfully,



PricewaterhouseCoopers LLP



Appendix A

Company registered name	Company registered number
Baxi 2000 Limited	4059868
Baxi Finance Limited	4010580
Baxi Global Limited	3879158
Baxi Group Limited	4061959
Baxi Heating UK Limited	3879156
Baxi Limited	3879164
Baxi Micropower Limited	4637816
Baxi Overseas Holding Limited	3879162
Baxi Potterton Limited	3879165
Baxi Technologies Limited	1741479
Dachs UK Limited	1601550
GHP Midco Limited	4921872
Heatrae Electric Limited	3261334
Megaflo Limited	0867300
Newmond (Number 7) Limited	3283191
RSA Santon Limited	3283131