

The Directors
Heating Finance plc
Brooks House
Coventry Road
Warwick
CV34 4LL

PricewaterhouseCoopers LLP
Cornwall Court
19 Cornwall Street
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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 Heating Finance plc, registered no 5014835 (the Company) effective from 4 October 2010, which we consider should be brought to the notice of the Company's shareholder or creditors

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