



The Directors
Arrow Industrial Holdings Limited
930 Hedon Road
Hull
HU9 5QN

13 September 2012

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 Arrow Industrial Holdings Limited, registered no 06407922 (the Company) effective from 13 September 2012, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

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COMPANIES HOUSE

PricewaterhouseCoopers LLP, One Kingsway, Cardiff CF10 3PW
T +44 (0) 29 2023 7000, F +44 (0) 29 2080 2400, www.pwc.co.uk

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