

Private and Confidential

The Directors
Glenfield Valves Limited
Glenfield Works
Queens Drive
Kilmarnock
KA1 3XF

Our ref: MJG/FET/lij/20856391

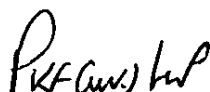
28 June 2013

Dear Sirs

Glenfield Valves Limited
Section 516 Notice of resignation

This letter, along with the attached s519 Statement, constitutes our Notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act"). The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act.

Yours faithfully

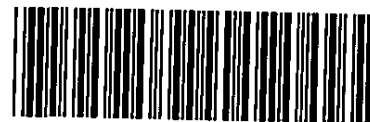


PKF (UK) LLP

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COMPANIES HOUSE

Tel 0141 429 5900 | Fax 0141 429 5901

www.pkf.co.uk

PKF (UK) LLP | 78 Carlton Place | Glasgow | G5 9TH | DX GW249 Glasgow

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To the directors of Glenfield Valves Limited

Company number: SC220455

28 June 2013

Statement under section 519 of the Companies Act 2006

In accordance with s519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of Glenfield Valves Limited which we consider should be brought to the attention of members or creditors of the company.



PKF (UK) LLP