

Change of Auditor Notifications
Quality Assurance Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

12 August 2009

Ref: AUD/WBC/CS 12-08

Tel: 0141 626 5227

Dear Sirs

Registered number	SC241463
Registered address	1 Tantallon Road North Berwick East Lothian EH39 5NF

Year end of the company's last audited accounts 31 January 2008

Proquip Holdings Limited

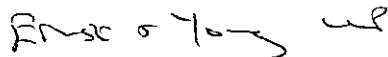
In accordance with section 522(1)(b) of the Companies Act 2006 ("the Act"), we write to notify you of our resignation as auditors of Proquip Holdings Limited.

The resignation takes effect from 12 August and we consider that this is before the end of our term of office as office as auditor.

In accordance with section 522(3) of the Act, the reason for our resignation is as follows:

- Following a change in the ownership of the company, the directors have decided to appoint another firm of auditors.

Yours faithfully



Ernst & Young LLP



INVESTOR IN PEOPLE

