



The Directors
John Huddleston Engineering Limited
11 Tullykevin Road
Greyabbey
BT22 2QE

30 August 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 John Huddleston Engineering Limited, registered no: NIO67279 (the Company), effective from 30 August 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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