

Trustees of Atlas Air Conditioning Limited SSAS
Pavilion 2
3 Dava Street
Glasgow
G51 2JA

LV=
County Gates
Bournemouth
BH1 2NF

13 October 2010

Dear Sirs,

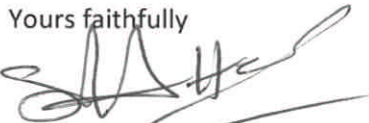
Re: Atlas Air Conditioning Ltd SSAS

Please accept this letter as notice that we have appointed Pension Practitioner .Com Limited to provide administration services to the trustees.

Would you please provide them with such assistance as is necessary to effect the smooth transition of the scheme.

Thank you for your assistance.

Yours faithfully



Stuart Head
TRUSTEE



Graham Bell
TRUSTEE