

8<sup>th</sup> May 2009

Dear Customer,

We have made major changes to the cylinder statements, we send out each month, that show cylinders belonging to IDS held by our customers. The report is in a new format which we hope you will find more detailed and easier to understand.

All our returnable assets are barcoded and we use the barcode number to track cylinder movements by location and store individual information on each cylinder every time it is filled, despatched and returned along with safety information such as test dates and pressure rating.

Within the next few weeks we will be contacting you again telling you how you can access these reports online and have the option of having much more control on the cylinders we send to you. In future the report will be run on the 1<sup>st</sup> day of each month and emailed out to the designated person(s).

If you wish to change contacts or add further recipients please let our sales office know.

You will also start to receive electronic copies of despatch notes advising of cylinders numbers sent to you, or one of your sites.

All cylinders irrespective of location are now on the same report.

The information in our new report is summarised in the top left hand corner below the report date. Detail is shown in 5 sections. The report key is on the right.

Section One – Asset Loan Agreement for cylinders supplied to you.

Section Two – Number of IDS assets at all locations, by size that are on loan, in rental, having become overdue in the previous month, or will become overdue next month.

Section Three – Value of IDS assets at all locations. This includes the value of IDS cylinders on loan to you.

The 5<sup>th</sup> column details any rental applicable this month, the 6<sup>th</sup> column any overdue charges applicable this month. Whilst the 7<sup>th</sup> column is the total of the 5<sup>th</sup> and 6<sup>th</sup> columns and the amount we will invoice.

If your report shows small reclaim cylinders, these have already been invoiced.

Section Four – Assets listed by Product. This is a breakdown of cylinder loan status by product and cylinder size.

Section Two – Asset Detail Report. The full detail of each cylinder on loan to you, showing cylinder number (barcode number), Product, despatch number, date sent, your Purchase order number, Post code and location of cylinders delivered.

Those in Green are still within their free loan period; those in yellow have rental charges applicable, whilst those in red are overdue. Any cylinders in Orange will be overdue next month, and those in grey should already have been invoiced as they were overdue in previous months.

These reports are sent in html format but can be easily copied or saved as an excel spreadsheet for use by yourselves.

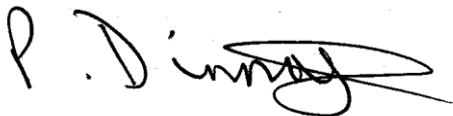
The report is not an invoice, but it does show the amount that will be invoiced to you with a breakdown of any rental, or overdue charges applicable. If you have any queries on the amounts due, please contact us promptly before we issue an invoice. You can contact us either by replying to the email that sent the cylinder statement to you, by phone on 0117 980 2520, or Fax on 0117 980 2521.

If you have cylinders that you want us to collect, you can contact IDS on the above telephone and fax numbers or you can email your collection request to [collections@idsrefrigeration.co.uk](mailto:collections@idsrefrigeration.co.uk)

If you have any comments you wish to make on the new format, or their content please do not hesitate to contact us.

We hope that you find these reports an improvement on those you previously received from us.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'P. Dinnage', with a stylized flourish at the end.

Peter Dinnage

IDS Refrigeration Ltd