



Chartered Accountants
Local Matters. National Strength.

The Directors
Kaliber Marketing (Holdings) Ltd
Unit 1
Queens Avenue
MACCLESFIELD
Cheshire
SK10 2BN

10 August 2009

Our ref: KAL1/DF/jp070/st2

Dear Sirs

KALIBER MARKETING (HOLDINGS) LTD
COMPANY NO: 04528244

As a consequence of transferring our business from a limited company, to a separate Limited Liability Partnership, Haines Watts (Lancashire) LLP, we hereby tender our resignation as auditors of the above company.

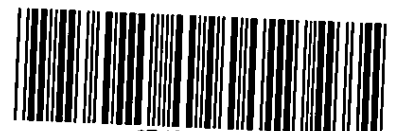
In accordance with section 519 Companies Act 2006 in relation to our cessation as auditors to the company within our period of office, we confirm that there are no circumstances that we consider require reporting to the shareholders or creditors.

Yours faithfully

HWCA Limited

HWCA Limited

THURSDAY



PC2 *P43JLDCP* 1004
17/09/2009
COMPANIES HOUSE

www.hwca.com

HWCA Limited Northern Assurance Buildings, Albert Square, 9/21 Princess Street, Manchester, M2 4DN

Telephone: 0161 832 6413 Fax: 0161 834 2230 Email: manchester@hwca.com

A list of the names of the principals is available at the registered office
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