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COOPER PARRY

Now for the future™

Our ref KJH/AS/KSK/KF001

28 August 2012

The Directors
Key Financial Claims Limited
Atria
Spa Road
Bolton
BL1 4AG

Dear Sirs

Resignation as auditor

Following the transfer of the activities of Cooper Parry LLP to Cooper Parry Group Limited, we hereby resign our office as auditor of the Company as of the date of this letter.

We confirm there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company

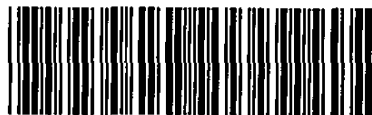
A copy of this notice should be deposited with the Registrar of Companies within 14 days.

Yours faithfully



Cooper Parry LLP

FRIDAY



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07/09/2012

#26

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