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**PKF**

Accountants &  
business advisers

The Directors  
Banner Financial Services Group Limited  
Globe House  
24 Turret Lane  
Ipswich  
IP4 1DL

COPY

Our ref      KF/PS/SC/lw/4010677

26 May 2010

Dear Sirs

**Banner Financial Services Group Limited**

We hereby tender our resignation as auditors of the company to take effect forthwith

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully



**PKF (UK) LLP**

**Encls**

FRIDAY



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