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jolliffecork



CHARTERED ACCOUNTANTS

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The Board of Directors
Hargreaves Training Services Limited
105 Duke Street
LIVERPOOL
L1 5JQ

Our ref MRN/ARNP/MW/H051

18 April 2011

Dear Sirs

Hargreaves Training Services Limited

We hereby tender our resignation as auditors to the company with immediate effect

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our resignation that need to be brought to the attention of the members or creditors of the company

Yours faithfully

JOLLIFFE CORK LLP

Jolliffe Cork LLP

FRIDAY



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17/06/2011

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COMPANIES HOUSE

Members A R N Perkin FCA A D Hydes FCA C L Lawton FCA J S Crossley FCA CTA

T J R Hill FCA N S Petch CTA ACIS TEP Jolliffe Cork Holdings Limited

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