

The Directors
Athelney Trust Plc
Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

9 April 2015

Dear Sirs

Statement of circumstances relating to Clement Keys LLP not seeking re-appointment as auditors to Athelney Trust Plc

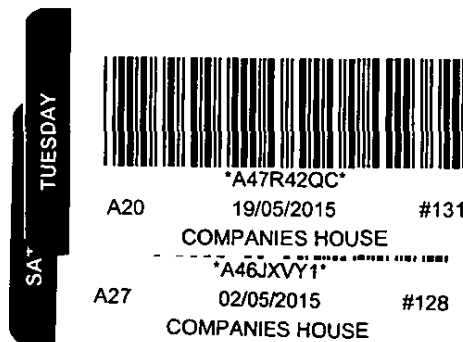
Company No. 02933559


In accordance with section 519(3) of the Companies Act 2006, we confirm that the circumstances connected with our ceasing to hold office are for normal commercial reasons. This is purely an internal decision by us on reviewing our client base.

Yours faithfully



Clement Keys LLP



0121 456 4456 

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Clement Keys, Chartered Accountants is the business name of Clement Keys Partnership and Clement Keys LLP
Clement Keys LLP is a Limited Liability Partnership registered in England & Wales No OC371644 Registered office as above.
A list of members' names is available at the above address.

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The Institute of Chartered Accountants in England and Wales.