

Our ref E015

24 August 2012

Finch House 28/30 Wolverhampton Street Dudlev West Midlands DY1 IDB

Telephone (01384) 456780 Website www.pricepe.irson.com

STRICTLY PRIVATE & CONFIDENTIAL

The Board of Directors

1 Stuart Road Bredbury Park Industrial Estate Bredbury Stockport SK6 2SR

Dear Sirs

Clifford House Limited

3320573

Further to KPMG's letter dated 13 August 2012 and our recent discussions we resign as auditors of Clifford House Limited

In accordance with section 519(2) of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

Price Peason

REGISTERED AUDITORS

DIRECTORS

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> C COOPLE AGA ECCA

Mrs K A Turner

Miss S Garrington A C A FC C A C I A

PRINTEY CIA(Fellow) FCA 1EP

> Miss V Brissington FC A

AJ Homer

JN Luca OBE

Price Peuson is 1 trading name of Price Peirson Limited

Registered to carry on audit work and regulated for a ringe of investment business retrience by the Institute of Chartered Accountants in England and Wales

Registered in England and Wiles No. 1288173 Registered Office Frach House. 28/30 Wolverhampton Street Dudley West Midlands DYT IDB

