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Road Angel Group Ltd Clark House Silverstone Technology Park Silverstone Circuit Northants NN12 8GX

Tel 01327 855586

Fax 01327 855587 Email info@roadangelgroup.com

Web www roadangelgroup com

Companies House Crown Way Maindy Cardiff CF14 3UZ

16<sup>th</sup> July 2010

Dear Sirs

Re; Change of Auditors

I am writing to inform you of a change in Auditors. We have changed from KPMG to Baker Tilly. There are no negative circumstances associated with the change. It is purely on the grounds of cost. KPMG's letters are enclosed.

Yours faithfully

Mark Thickbroom

Finance & Commercial Director

MONDAY

A14

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