



Accountants &
business advisers

CEL Training Limited
Unit 2, Olympic Way
Birchwood
Warrington
WA2 0YL

Our ref DGB/APS/jc/1007428

3 March 2011

Dear Sirs

355412

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

You are reminded of your responsibility to file a copy of this notice of resignation with the Registrar of Companies within 14 days, as required by section 517 of the Companies Act 2006

Yours faithfully

PKF (UK) LLP

PKF (UK) LLP

SATURDAY



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A0TAZS6A
COMPANIES HOUSE

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