



Winter 2026

Entitlement

Howe v Howe

Plus:

- **How to get paid your true worth ethically without selling your soul for Private Client Solicitors**
- **Bona Vacantia list reinstated: How this impacts the genealogy industry**
- **2025 in review: Tax reform, genealogy insights, and global estates**



Entitlement

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Welcome to the winter 2026 edition of Entitlement

As winter draws to a close and the longer, lighter days of early 2026 begin to appear, this latest edition of *Entitlement* offers a timely moment for reflection for Solicitors and Private Client Practitioners. The profession continues to evolve at pace, and this issue brings together thoughtful commentary and practical insight on the developments shaping our work, from emerging case law and legislative reform to the commercial realities facing firms and their clients.

In this quarter's edition, we're pleased to feature a lead article from guest author **Andrew Bishop, Partner at Rothley Law**. *Howe v Howe* attracted significant attention in early 2025, with commentary suggesting that the Courts were undermining testamentary freedom. In truth, the decision was a careful and orthodox application of the Inheritance (Provision for Family and Dependents) Act 1975, and the first to follow the Supreme Court's ruling in *Hirachand v Hirachand*. In this article, Andrew reflects on the case, cutting through the headlines to examine why provision was made, how the Court approached issues such as conduct, estrangement, and debt, and what the judgment reveals about the continuing principles governing adult child claims in contentious probate litigation.

In our second article, **Vanessa Ugatti, Keynote Speaker, Trainer/Coach, and Author**, tackles one of the profession's most persistent and uncomfortable challenges: how Private Client Solicitors can be paid their true worth without compromising their values. Drawing on her extensive experience working with Lawyers, she explores why fee discomfort, undervaluing work, and over-servicing clients are so prevalent in Private Client practice, and how these issues affect both firm profitability and Lawyer wellbeing. The article makes a compelling case for shifting the focus from price to value, arguing that ethical billing, commercial confidence, and personal integrity are not only compatible, but essential to sustainable and healthy legal practice.

We also bring you two articles from Title Research. The first examines the reinstatement of the Bona Vacantia unclaimed estates list, a significant development for the probate and genealogy industries. After the list was removed in July 2025 amid concerns about potential fraud, it has now been republished in a more restricted form, providing essential details that help identify unclaimed estates without exposing sensitive data. The piece explores the implications of these changes for the genealogy industry and for legal practitioners involved in tracing heirs and administering estates, highlighting both the opportunities and the practical challenges that come with the list's return.

The second article from Title Research looks back at a transformative year in probate, estate administration, and tax reform in 2025. It explores how landmark changes in the UK's Inheritance Tax regime, evolving genealogical research practices, and the growing complexity of cross-border estates have impacted Executors, legal practitioners, and families alike. The article highlights the key legislative, technological, and practical developments of last year, offering insights to help legal professionals navigate the trends and challenges likely to shape 2026 and beyond.

As always, if you would like to contribute to a future edition of *Entitlement*, we'd be delighted to hear from you. We hope you enjoy reading!



**Anthony Allsopp,
Head of Business**

Title Research

Howe v Howe

By Andrew Bishop
Partner at Rothley Law



Andrew Bishop is a Partner at Rothley Law. He specialises in contentious Trust and probate work. He is recognised by Chambers and Legal 500 as “tremendously hardworking, knowledgeable” and “one to watch”, and is also supporting Parliament with law reform surrounding the issue of predatory marriage. He recently won the ‘Contentious Practitioner of the Year Award’ at the 2025 British Wills and Probate Awards.

Andrew Bishop,
Partner
Rothley Law

Howe v Howe made headlines in January 2025. The case involved an adult child bringing a claim under the Inheritance (Provision for Family and Dependents) Act 1975 (the Inheritance Act) against the estate of her father, Roger Howe. Notably, it was the first case to follow the Supreme Court’s decision in *Hirachand v Hirachand*.

The case sparked a range of opinions among legal professionals and the public. The Telegraph reported that the state can now “defy your dying wishes” (despite the Inheritance Act (in its current form) having been in force since 1975).

Looking past the headlines, the case was typical of adult child claims:



The Claimant was unable to support herself and relied on state benefits.



A joint medical expert concluded the Claimant had significant mental health issues and was unable to work.



The estate was substantial, exceeding £1 million.



The Defendants (the deceased’s mother, sister, and two nephews) did not argue that they had competing needs.



There were estrangement issues; the Claimant had always hoped to reconnect with the deceased.



The deceased excluded the claimant, describing her as “lazy,” “useless,” “grasping,” and a “druggy.” The Claimant denied these labels but admitted to being in recovery from drug addiction.



The issues were hotly contested. After considering all factors, the Court awarded £125,000 to the Claimant. The award was structured to:



Settle debts.



Address the Claimant's health needs, such as therapy and new breast implants essential for her confidence.



Provide for an income shortfall over ten years.

Following the precedent set in *Larsen v Annan* [2023] EWHC 662 (Ch), the award was placed in a Discretionary Trust to protect the Claimant's benefits and prevent misuse of the funds. The Court also dispelled the myth that a 'moral' claim was required to succeed.

Whilst all Inheritance Act cases carry the risk of unpredictable decisions, it is the author's view that given the circumstances and previous post-*Ilott* case law (see *Rochford v Rochford* [2021] WTLR 951, among others), it is not surprising that provision was made.

The trends that indicate a claim may succeed (which was reflected in the *Howe* case) are:



The Claimant had a disability and inability to work.



The Defendants had no competing need.



The estate was large enough to make provision without unduly affecting the other parties.



The Claimant had sought to reconnect with the deceased.



Conduct on the part of the Claimant was not considered relevant (see more below).



Conduct

What stands out in this case is the Court's approach to conduct. It gives a warning sign to Defendants and it is considered that conduct should rarely be relied upon to defend these claims.

The Claimant had previously brought an unsuccessful probate claim, resulting in a loss to the estate. She was also convicted of harassing one of the deceased's Executors (without violence), for which she paid a fine.

Although these points might seem advantageous for the Defendants, the Judge considered them minor and not detrimental to the Claimant's case for provision. This may be surprising, but conduct is generally a lesser factor in cases where there is a clear maintenance need. As Lord Hughes stated in *Ilott*:



“...care must be taken to avoid making awards under the 1975 Act primarily rewards for good behaviour on the part of the Claimant or penalties for bad on the part of the deceased.”

Similarly, in *Re Borthwick*, Decd [1949] Ch 395:



“I cannot think that the conduct of the Defendant towards the Testator or otherwise can make the difference between whether you leave her starving in the gutter or no. The Courts have not taken that view.”

A key lesson is that, where criminal conduct is involved, evidence should show the Claimant has complied with any punishment. In this case, the Claimant paid her fine. In *Land v Land* [2006] EWHC 2997 (Ch), the Claimant, convicted of manslaughter of the deceased, still received provision. The Court said:



“The Claimant must be and has been punished for the wrong that he did; he has also been punished by being deprived of the provision which the deceased intended for him. But he should not be further punished by being deprived of the reasonable provision that he might otherwise expect under the 1975 Act.”



The debt claim

Claimants in these cases also typically argue for maintenance to pay debts. In *Howe*, the Claimant initially sought to set aside her father's Will, alleging that one of the witnesses had not signed it. The claim was complicated by the death of that witness and the loss of her pro bono Solicitor. The Court also refused to allow late expert evidence challenging the witness's signature. The probate claim was discontinued, and the Claimant agreed to pay the Executors' costs of £42,000.

This sum was sought as a debt within the Inheritance Act claim, and the Court included provision for it in the award. The Court did not accept that the Claimant should be made bankrupt.

Provision for legal costs of a previous action aligns with the Supreme Court's analysis in *Hirachand v Hirachand*:



“I can see no grounds for excluding the payment of accrued (or future) legal costs from the meaning of the word ‘maintenance’ under section 1(2)(b) of the 1975 Act.”

However, the Supreme Court also noted that *“unless the Claimant can rely on a separate cause of action, litigation costs can only be recovered as costs, and not as damages.”*

This suggests that Claimants combining validity and Inheritance Act claims may find it difficult to recover costs of a lost argument as a debt. Since costs are considered after judgment, there is a practical issue in addressing future debts at trial. Lawyers may need to decide whether to pursue one claim at a time, though this may not always be proportionate. Mediation is often the best way to resolve such disputes.



Service spotlight:

Asset repatriation with Title Research



Administering US and Canadian Shares



Federal Transfer Certificates



Escheatment



Medallion Signature Guarantees



Grants and Reseals



Share Valuation and Verification



Global Bankruptcy Searches



Are you managing an estate that includes overseas assets? Title Research are specialists in navigating the complexities of international estate administration. We make repatriating funds from the US, Canada, and beyond simple and stress-free. We offer:



A fast, fixed-fee service



A trusted network of local connections to create global reach



A proven track record with complex estates



Transparency with efficient and clear communication

By outsourcing niche estate tasks like asset repatriation, we allow legal professionals to focus on core administration, all while safeguarding estate value and keeping beneficiaries satisfied. Find out more and contact our specialist team today!

[FIND OUT MORE](#)

How to get paid your true worth ethically without selling your soul for Private Client Solicitors

By **Vanessa Ugatti**
Keynote Speaker, Trainer/Coach, and Author



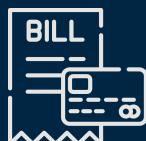
Vanessa Ugatti is the True Worth Expert, Keynote Speaker, transformational Coach, and Author of the Amazon bestseller *How to Get Paid Your True Worth*. She helps Lawyers get paid their true worth ethically, without guilt, stress, or damaging client relationships, by uncovering and eliminating the behaviours that lead to financial loss and overwhelm. Her unique True Worth Methodology™, developed over 12 years and shaped by her own journey from utterly clueless at charging to calm, confident pricing, creates powerful financial and wellbeing transformations. Authentic, down-to-earth, and deeply impactful, Vanessa empowers professionals to confidently own and charge their true worth.

**Vanessa Ugatti,
Keynote Speaker,
Trainer/Coach,
and Author**

How to Get Paid Your
True Worth

Whether self-employed or employed, Private Client Lawyers are undoubtedly highly intelligent, skilled individuals who know their stuff and care about their clients, often working long hours to satisfy their clients' needs. However, they are not immune to the challenges which the business aspect of their work may pose. With the ever-changing legal landscape, this may be even more complicated for Lawyers than for others.

The following factors may be enough to unsettle even the most commercially minded Lawyer:



The ongoing increase in the cost of living



Additional employer NI contributions



The proposed LLP Tax



Fierce competition



The perceived threat of AI



The complexities of technology



Tighter SRA regulations



For those who are heart-led, who work with clients going through tough times, it's doubly, nay trebly difficult. Negotiating fees with clients and managing expectations can be immensely challenging.



The big question is: *'Do your Lawyers truly grasp the value of the work they do?'* Too often, Wills have been devalued by the profession itself, treated as a loss leader by Lawyers and even entire firms. Yet, a poorly drafted Will may cost a beneficiary their inheritance either partially or even completely. This is not just paperwork; it's high stakes work that demands recognition and respect.

In my experience, having worked with Private Client Solicitors, I find they do not understand their value. By her own admission, Susanne White, Consultant Solicitor, had never truly considered her value until we worked together, yet she had 25 years' experience including many years heading up a Private Client department and is highly skilled and deeply conscientious.



What is the impact of this on firms and Lawyers?

Clearly it impacts the firm's bottom line, resulting in a significant loss of revenue year on year. However, that is just one part of the story. There is an equally important factor which cannot be overlooked and that is the well-being of Lawyers themselves. Not charging and managing clients effectively often leads to them working excessively and quite understandably being very stressed, tired, and even resentful. Consequently, it may well be a contributing factor to the increase in mental health issues in the legal profession.

If we examine the problem of revenue being lost due to undervaluing the work, it is, in fact, twofold. Firstly, Lawyers are not trained in business, so how can they be expected to be experts at it? It is therefore reasonable to expect that many of them simply have a lack of knowledge of how to talk to clients about fees. Secondly, like any other human being, they have patterns of behaviour which are driven by their unconscious beliefs and emotions, which, depending on their nature, may well lead to discounting and over-servicing of clients, among other detrimental behaviours.



Law firm leaders - ignore this at your peril!

Academic ability, knowledge, and even professional experience are one thing (well three actually); being competent and confident in business is a completely different skill set. So, it's hardly surprising or even fair to expect them to be good at it without adequate training; yet it is vital to the firm's success and the Lawyers' well-being. It is important to emphasise at this stage that this problem cannot be solved by process alone. From discussions with Managing Partners, CEOs, and Practice Directors, it is very clear that they are tearing their hair out, frustrated with the amount of revenue which is being unnecessarily lost, as they don't know how to solve this conundrum.



Yet, there is a solution once the dilemma is genuinely understood. Since the problem is two-fold, the solution must equally be two-fold.



Address the lack of knowledge



Address the lack of self-worth

Point two is emotional rather than rational. Human beings (and Lawyers are human too of course), are complex, irrational, and emotional. The lack of self-worth is what causes the all-too-frequent, unnecessary, and often automatic discounting and over-servicing of clients. Just one example is extreme people-pleasing, even at Partner level which is not uncommon. It usually comes down to long-term limiting beliefs which drive them to consistently do work which is badly paid and work all hours of the day and night. If not addressed, this may well be the slippery slope to overwhelm and a nervous breakdown.

Another less extreme example yet quite common is best illustrated by the comments from a past coaching client, who is a very experienced Lawyer and part-time Judge. During coaching, he said:



"I used to be constantly hunting on the prairie looking for the next kill, regardless of its quality. I never really considered my value. I wish I had learnt what Vanessa teaches when I was 25 and at law school."

A third familiar problem, particularly associated with employed fee-earners is that they do not understand their charge-out rate. They look at it from a very personal perspective, comparing it with their salary and think: *"I wouldn't want to pay that!"* And it's that very thought which causes the damage; they cannot help themselves and will discount, just to make themselves feel better. That is normal human behaviour; to move away from pain.

Do you recognise yourself or some of your fee-earners in any of the above? I expect you do. So, what can be done about all of this? They must shift their thinking from price to value. My True Worth Methodology™ is designed to do just that. Here are just three of the nine key principles.



Understand value

Fee-earners must understand their value deeply and focus on the worth of each task before thinking about charges. This moves them from being price-focused to value-focused, attracting the right clients. Experienced Lawyers often take their skills for granted, believing what they do is easy. Recognising and owning their true value is essential. Pricing training alone is unlikely to fix this.





Woo with worth

Fee-earners need to communicate their value confidently and uncover what clients value most. Clear communication throughout every stage, from scope and costs to completion, keeps expectations aligned and reduces discounting:



Costs and any scope changes



Timing and variations



Other relevant updates



Optimistic outlook

Mastering your mind means much more money. This is about mind-set, self-worth, and confidence, so Lawyers discuss fees from strength, not fear. When they believe in their worth, clients sense it; when they don't, clients challenge costs. This is a significant part of the work and cannot be avoided or overlooked. Your Lawyers are not going to come and tell you that they lack confidence in talking about fees, as they don't like to admit to weakness.

However, when I train and coach them, I first share my story of moving from utterly clueless to confident in charging, thereby creating a safe space where they can explore their challenges with their colleagues. I then equip them with the necessary tools to transform how they think and, in turn, take empowered actions that are reflected in the bottom line. Without this, many Lawyers will continue to be in a weak position when it comes to billing. You might be asking why they don't do it, because it seems so simple and obvious. I guess the answer to that is four-fold:



It's habitual



They're busy

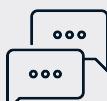


They don't know how



They're not confident

In summary, the key to increasing revenue for your firm without having to get more clients, do more work, or compromise value(s), is to ensure that you and your fee-earners are both competent and confident, not only from the legal perspective but also from the business standpoint. Understanding your value, taking charge of your communication with clients, and being able to confidently and unapologetically talk about your fees to clients, will undoubtedly have a significant positive impact on your bottom-line, not to mention yours and your fee-earners' wellbeing.



If you'd like to explore how these issues may be affecting your firm, I'd love to hear from you. You're very welcome to contact me at vanessa@thetrueworthexpert.com or on 07957 672 335 to arrange a Teams meeting and start a conversation. Here's to your worth.

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Bona Vacantia list reinstated: How this impacts the genealogy industry



Title Research

Back in July 2025, the official list of people who have died without leaving a Will, known as the **Bona Vacantia**, was removed from the GOV.UK website due to allegations that it was being used by criminals to manipulate the probate system and defraud estates. On 12 January 2026, the Government Legal Department reinstated the Bona Vacantia list, as their investigation found no evidence that the list was the source of fraud.

The Bona Vacantia list can now be accessed online again; however, the information provided has been restricted to “protect the list’s integrity”. In the Government Legal Department’s press release, they added that the list still provides “sufficient information for people to identify a family member.”



Why was the Bona Vacantia list taken offline?

The list was temporarily suspended due to allegations of fraud within the probate system. The government acted after a BBC investigation revealed that criminal gangs may have been exploiting the list to fraudulently claim inheritance worth millions of pounds. The perpetrators reportedly exploited the legal system by writing fraudulent Wills to receive Grants of Probate, allowing them to pose as the sole beneficiaries of an unknown amount of money and property. There was suspicion that the Bona Vacantia list aided the criminals by alerting them to unclaimed estates, which triggered the review of the unclaimed estates list.



Reinstating the Bona Vacantia list

Over six months after its suspension, the Bona Vacantia list has been reinstated, as no evidence was found that the list was linked to fraudulent activity. The list has been republished online with restricted information about the deceased and their unclaimed estates. The list now displays:



The deceased's name



Date of death



Place of death



Bona Vacantia Division
case reference number



Previously, the list typically included the deceased's date and place of birth. The estimated value of the estate was removed some years ago, ironically, as a counter-fraud measure.

If a potential claimant would like further details, requests can be made for more information, and they "will be considered in accordance with all relevant statutory requirements."

Although the Bona Vacantia list is public once again, the Government Legal Department has specified that "The Bona Vacantia Division will continue to keep the list's publication under review and if there are any further allegations of fraud or misuse, access may be restricted or removed without notice." The future of the list and whether it could be unexpectedly removed again remains uncertain.



How the changes impact the probate genealogy industry

At Title Research, we primarily support Private Client Practitioners with probate genealogy work, and therefore, were unaffected by its removal. However, many Heir Hunters still use the Bona Vacantia list and have questioned the approach to restrict the data. They argue that censoring certain information has created additional barriers for legitimate claimants, while doing little to address fraudulent activity elsewhere in the probate system.

Title Research has long argued that the Bona Vacantia list should be restricted to approved professional genealogists with a proven track record in applying succession laws, rather than being openly accessible to individuals with little or no experience in probate genealogy. This would reduce the likelihood of criminal activity and further safeguard the administration of estates. We also believe that addressing the long-term issue requires more careful consideration, and that without the Bona Vacantia list, genuine claimants would have no means of discovering their potential entitlement.



How Title Research can support you

At Title Research, we specialise in supporting Solicitors with complex estate administration. Whether it's verifying entitlement, locating missing beneficiaries, or dealing with overseas assets, our team is here to make the process more efficient and risk-free.

Title Research provides fast, fixed-fee access to genealogical research, making us the safe choice for the resolution of complex estate administration cases. If you want to find out more, get in touch with our Client Services Team by calling 0345 87 27 600 or emailing info@titleresearch.com.





Would you like to be featured in the next edition of Entitlement?

We would love to hear your idea for a guest article on
your area of expertise.

If you would like to contribute to Entitlement,
please email us:

news@titleresearch.com



2025 in review: Tax reform, genealogy insights, and global estates



Title Research

As 2025 draws to a close, the legal and estate administration landscape has continued to evolve rapidly. From landmark changes in Inheritance Tax (IHT) rules to persistent challenges in tracing overseas beneficiaries, this year brought fresh developments that impacted Executors, legal professionals, and families navigating the probate process.

In this review, we'll highlight some of the biggest updates from 2025 in IHT reform, probate process improvements, and cross-border estate administration. We'll also explore key industry themes covered by Title Research this year, including our featured articles and resources aimed at supporting legal professionals.



1. Major reform: UK's Inheritance Tax regime shift takes effect

One of the most transformational changes in 2025 was the official shift from a domicile-based Inheritance Tax (IHT) regime to a residence-based model from 6 April 2025. Previously, liability depended on an individual's domicile status, a legal concept often difficult to define. The new framework simplifies this by using the statutory residence test:



Individual residents in the UK for ten out of the previous 20 tax years become liable for IHT on their worldwide assets.



If a long-term resident later leaves the UK, their worldwide estate remains within the scope of IHT for between three and ten years, depending on prior residence years.



The new regime also affects Trusts, revising how non-UK assets within Trusts are taxed depending on the Settlor's long-term residence status.

This shift represents the most significant IHT reform in decades, with profound implications for international families, Trustees, and Private Client Advisers. Title Research has supported legal professionals through this transition by offering clarity on how residence tests affect estate strategy and beneficiary tracing.

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2. Probate process and legal system developments

Although most 2025 probate reforms focused on tax, ongoing efforts to modernise probate processes continued:



Digital probate applications and tracking tools have improved transparency for Executors and legal teams. Efforts to speed up applications are gradually reducing backlogs.



The legal sector's attention on technology also carried into discussions around electronic Wills, which remained a priority for the Law Commission in 2025, following consultations carried over from 2024.

These updates reaffirm the growing importance of aligning estate planning strategies with technological trends and legislative reform.



3. Asset repatriation: Persistent cross-border complexity

With an increasingly globalised population, overseas assets remained a major theme in 2025. Estates involving North American shareholdings and accounts continued to pose challenges for UK Executors.

Title Research's expertise in asset repatriation services helped legal teams manage these complexities by offering:



Specialist support for transferring US and Canadian investments, including obtaining tax clearance in the US, Medallion Signature Guarantees, and share valuation and verification.



Obtaining legal authority in the US for the purpose of gathering bank and investment accounts.

Our team also continues to emphasise the importance of early planning and coordination when dealing with international assets, especially where differing timelines, valuations, and tax regimes intersect.

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4. Spotlight on probate genealogy: Tracing beneficiaries in a changing era

Accurate beneficiary tracing continues to be a cornerstone of Title Research's work. In 2025, we further highlighted the importance of swift and precise genealogical investigation in our resources:



In the Summer 2025 edition of **Entitlement**, our Technical Manager, Simon Barber, shared expert guidance on locating missing beneficiaries and navigating situations where beneficiaries remain untraceable.



Through our blog and client work, we also saw an increase in demand for solutions, such as identifying Administrators when there is no known next of kin and Missing Beneficiary Insurance, especially in estates where lines of the family reside overseas.

These services continue to support legal professionals handling complex or multi-jurisdictional estates, ensuring rightful heirs receive their inheritance.



5. Key content and insights from Title Research in 2025

Entitlement spring 2025:
Articles highlighting how estate administration professionals can de-risk the probate process, as well as broader reflections on the legal industry's evolution.

[READ NOW](#)

Entitlement summer 2025:
Practical guidance on dealing with missing beneficiaries, a growing concern amid increasingly globalised family structures.

[READ NOW](#)

Blogs and technical insights:
Covering topics such as intestacy, overseas asset pitfalls, and evolving probate best practice across jurisdictions.

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Looking forward: Trends for 2026 and beyond

Legal professionals can prepare for continued evolution:



The residence-based IHT system will settle further into practice, creating opportunities for proactive estate planning.



Executors will face increasingly complex cases involving changes to business property and agricultural relief (coming in April 2026), pensions, Trusts, and global assets.



Technology-led probate reforms, including enhanced digital tools and potentially fully electronic Wills, remain on the horizon.



Thank you for a transformative 2025

From everyone at Title Research, we'd like to thank our professional clients for their ongoing collaboration and trust. As probate, estate planning, and asset repatriation evolve, we are proud to support legal professionals with precise genealogical research, specialist asset administration, and bespoke solutions that safeguard family legacies.

We look forward to working with you in 2026 and beyond.

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