

# Scott & Wilkinson

Chartered Accountants



Our Ref. NJM/CJH/LO11

Your Ref.

Dalton House  
9 Dalton Square  
Lancaster LA1 1WD

Tel: 01524 67111  
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The Lancaster Farmers Auction Mart Company Limited  
Wyresdale Road,  
LANCASTER  
LA1 3JQ.

11 May 2006

21088

Dear Sirs

We hereby resign as auditors with effect from today's date.

As required by Section 394(1) of The Companies Act 1985 we confirm that there are no matters connected with us ceasing to hold office as auditors which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Partners: GS Parkinson F.C.A. RJ Gaskell F.C.A. NJ Martin F.C.A. P Wilkinson F.C.A. TM Preece F.C.C.A.

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