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BFE Brays
Chartered Accountants

Directors
Laurence J Bentley FCA
David W Eadon FCA

Consultant
John M Farndale FCA

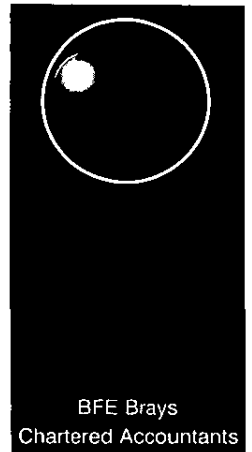
Associate
Linda P Nelson FCCA

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If telephoning or calling please ask for



W19/LJB/PRS

31 March 2013

The Secretary
Wharfedale Farmers Auction Mart Ltd
Chevin Lodge
Leeds Road
OTLEY
LS21 1BD

Laurence Bentley

Dear Mrs Priestley

BFE Brays Ltd : Resignation as Auditor

In accordance with Section 516 of the Companies Act 2006, we write to notify you of our resignation as Auditor of Wharfedale Farmers Auction Mart Ltd. This resignation takes effect immediately.

In accordance with Section 519(2) of the Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company. The reason for our resignation, as previously discussed with you, is that we have taken the decision as a company not to renew our registration as Registered Auditors.

Yours sincerely

For BFE Brays

WEDNESDAY



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05/06/2013 #304
COMPANIES HOUSE