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ArmstrongWatson®

Accountants & Financial Advisers

The Board of Directors
Hopes Auction Company Limited
Skye Road
Wigton
Cumbria
CA7 9NS

Date 31 March 2014
Please ask for: Andrew Kennon
Our Ref 29/7/01088/L/NB
T 01228 690200
e Andrew.kennon@armstrongwatson.co.uk

Dear Sirs

Hopes Auction Company Limited

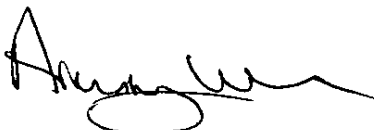
In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Hopes Auction Company Limited. This resignation takes effect from the date on which you receive this letter.

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.

We draw your attention to the fact that the above companies have their own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities – the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales and can be found on <https://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Armstrong Watson

SATURDAY



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A30 03/05/2014 #22
COMPANIES HOUSE

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