



The Directors
Cumberland & Dumfriesshire Farmers Mart Plc
Mart Office
Townfoot
LONGTOWN
CA6 5LY

212685

IWB/C0124

22 August 2012



Dear All

Resignation as Auditors and Statement of Circumstances

As the senior statutory auditor I am aware that you are in discussion with one of the partners in this firm (Ian W Brown) with regard to appointing him to be a director of the company

The ethical standards of the audit profession do not permit a firm to be the auditors of a company in which one of the partners of that firm is a director (as we must be, and be seen to be, independent of the management of the company) accordingly in accordance with section 516 Companies Act 2006 I hereby tender our resignation as auditors to Cumberland & Dumfriesshire Farmers Mart PLC

Further, in accordance with section 519 Companies Act 2006, I confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

I take this opportunity to point out that you are required under section 517(1) to file a copy of this notice of resignation with the Registrar of Companies within 14 days of the date of our resignation, and you are also required by section 523(1) to send a copy of this notice to the Institute of Chartered Accountants in England & Wales. We are required under section 521(1) to file a copy of this statement under section 519 with the Registrar of Companies, and by section 522(1) we are required to send a copy of this notice to the Institute of Chartered Accountants in England & Wales

Yours faithfully

MARTIN S WARD

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in England and Wales

Offices also at Penrith and Lancaster

Partners

Ian Brown DL FCA
Alan McViety FCA
Jeanette Brown FCA FABRP
(Licensed Insolvency Practitioner)
Martin Ward FCA
Alison Johnston FCA

Dean Johnston FCA CTA
Robert Wharton FCA
Rob Hitch ATT MBIAC
Faye Armstrong ACA AIT
Heidi Fowler ACA