



# Forrester Boyd

Chartered Accountants

26 South Saint Mary's Gate, Grimsby, DN31 1LW

Tel 01472 350601 Fax 01472 241748 DX 13527 GRIMSBY 1 Website [forrester-boyd.co.uk](http://forrester-boyd.co.uk)

Your Ref:

Our Ref: AL/E.809/E.812

The Directors  
Elsoms Seeds Limited  
Pinchbeck Road  
Spalding  
PE11 1QG

656393-

9 May 2005

Dear Sirs,

**Elsoms Seeds Limited**

## **Resignation Notice under s392 and s394 Companies Act 1985**

Further to our recent discussions we hereby resign as auditors of the above.

In accordance with section 394(1) Companies Act 1985, we 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, and we have no statement or representations to make under section 391A of the Companies Act 1985.

Yours faithfully

*Forrester Boyd*

### **Resident Partners:**

N. Ellis  
D.J. Everatt  
P.S. Fearn  
N. Frow  
A.M. Lovatt  
P.J. Roberts  
T.I. Robinson  
R.H. Rowell FCCA  
M.R.G. Smith

### **Resident Partners at Louth:**

A.M.H. Bauer  
S.A. Czornyj  
R.B. Howard  
C.P. Hunt

### **Resident Partners at Scunthorpe:**

M.T. Barnard  
D.I. Clayton  
C.J. Hewson

All partners are  
chartered accountants  
except where indicated.



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COMPANIES HOUSE 19/05/05



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an association of independent  
accounting firms throughout  
the world



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