



Chartered Accountants
Local Matters. National Strength.

10 August 2009

The Directors
Lower Machen Festival
26 Kent Street
CARDIFF
CF11 7DL

Our Ref: SL/ML/ LOWc1-CA

Dear All

Lower Machen Festival
Company No: 03739816

As a consequence of transferring our business from a Limited Company to a separate Limited Liability Partnership, Haines Watts Wales LLP, we hereby tender our resignation as auditors of the above company.

In accordance with section 519 Companies Act 2006 in relation to our cessation as auditors to the company within our period of office, we confirm that there are no circumstances that we consider require reporting to the shareholders or creditors.

Yours faithfully

HWCA Limited

www.hwca.com

HWCA Limited 7 Neptune Court, Vanguard Way, Cardiff, CF24 5PJ

Telephone: 029 2030 0101 Fax: 029 2030 0108 Email: cardiff@hwca.com

A list of the names of the principals is available at the registered office
7-10 Chandos Street, Cavendish Square, London, W1G 8DQ Registered in England & Wales, company no. 5506131

