

Company Secretary
Midland Shires Farmers Limited
County Mills
Worcester
WR1 3NU

26 October 1999

Dear Sir

**Midland Shires Farmers Limited - ~~3774833~~
3774844**

Pursuant to Section 392 of the Companies Act 1985, we hereby tender our resignation as auditors for the above named company with immediate effect.

In accordance with Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

HLB K. M.



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A list of offices and Partners' names is available from the above address

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