Whittingham Riddell

chartered accountants

The Directors
Wynnstay Group Plc
Eagle House
Llansantffraid Ym Mechain
Powys
SY22 6AQ

Our ref A8468/AMM/AMALPASS/JF

16 May 2012

6037428

Dear Sirs

Please accept this letter as formal notice of our resignation as auditors of Wynnstay Group Plc and its subsidiary companies as listed in the appendix to this letter

Yours sincerely

Whittingham Riddell LLP

Whittingham Riddell LLP

TUESDAY

R19Y0A9E
RM 29/05/2012 #279
COMPANIES HOUSE

Whittingham Riddell LLP
Belmont House
Shrewsbury Business Park
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Shropshire SY2 6LG
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854715

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Registered office as above
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Whittingham Riddell

chartered accountants

Mr P Roberts
Wynnstay Group Plc
Eagle House
Llansantffraid Ym Mechain
Powys
SY22 6AQ

Your ref

Our ref A8468/AMM/AMALPASS/JF

16 May 2012

Dear Paul

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as director of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours sincerely,

Whittingham Riddell LLP

Whittingham Riddell LLP
Belmont House
Shrewsbury Business Park
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tel 01743 273273
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Appendix

Company Name	Reg No.
Wynnstay Group Plc	02704051
Woodheads Seeds Limited	00389235
Shropshire Grain Limited	01472254
L.N Jones (Tattenhall) Limited	02428029
Just For Pets Limited	02855837
Petssesories Limited	04374567
Glasson Grain Limited	01409324
Welsh Feed Producers Limited	03570238
Youngs Animal Feeds Limited	04128486
Grainlink Limited	06057428
C A Davies and Sons Limited	02734853
Wynnstay Country Farmstock Limited	03016527
Glasson Group (Lancaster) Limited	03230345
Glasson Shipping Services Limited	02124300
Glasson Fertilizers Limited	02639880
Wrekin Grain Limited	04086752
Eifionydd Farmers Limited	05009019