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Private & confidential

Bryan Paul Roberts, Eagle House, Llansantffraid-ym-Mechain, Llansantffraid, Powys, SY22 6AQ

Our ref nq/jj

25 February 2014

HRDAY

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*#16

Dear Su

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 company secretary 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 the 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 faithfully,

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KPMG Audit Plc

Wynnstay (Agricultural Supplies) Limited

Wynnstay Group Plc

Banbury Farm and General Supplies Limited

O5009019

O2704051

O3589170

Grainlink Limited

O6037428



KPMG LLP

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006 25 February 2014

Woodheads Seeds Limited	00389235
Youngs Animal Feeds Limited	04128486
P.S B (Country Supplies) Limited	02855837
Welsh Feed Producers Limited	03570238
Just for Pets Limited	01992448