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MICHAEL HARWOOD & CO
CHARTERED ACCOUNTANTS

STATEMENT BY AUDITOR CEASING TO HOLD OFFICE

RECEIVED 10 FEB 2011

Statement to Mercado UK Limited relating to the removal of Michael Harwood & Co as auditor of Mercado UK Limited

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Michael Harwood & Co
Statutory auditor
10 Jury Street
Warwick
CV34 4EW

Date 17th February 2011

WEDNESDAY



A28 *A50P2RWT* 232
23/02/2011
COMPANIES HOUSE

06/09

7 (CA06)

Section B

Registered to carry on audit work by the Institute of
Chartered Accountants in England and Wales

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Michael Harwood FCA