

The Board of Directors  
Berwick Upon Tweed Garden Centre Limited  
Westerside Farm  
Coldingham  
Eyemouth  
TD14 5QE

SC 79988

W Ian Main MAAT CA  
Managing Director

Jim Stark CA CTA TEP  
Director

John Dunney CTA  
Director of Tax

WIM/B070-1

24 November 2015

Dear Sirs,

Further to our recent correspondence and in accordance with section 516 Companies Act 2006 we resign as auditors of Berwick Upon Tweed Garden Centre Ltd.

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

We take this opportunity to point out that:

- We are required under s.521(1) to file a copy of this notice with the Registrar of Companies within 14 days of the date of our resignation.

Yours faithfully

  
Stark Main & Co

WEDNESDAY

