



BELL & COMPANY

CHARTERED ACCOUNTANTS

The Secretary
Caithness Potatoes Limited
26 York Place
Perth
PH2 8EH

Our reference : KRA/CAIT072
Your reference : SC089102
Date : 5 October 2010

Dear Sir

CAITHNESS POTATOES LIMITED

Following our non reappointment as auditors to the company we provide the following statement:

For the purpose of Section 519(2) of the Companies Act 2006, we confirm that we are not aware of any circumstances connected with our non reappointment which we consider should be brought to the notice of the members or the creditors of the company.

Yours faithfully

Bell & Company

FRIDAY



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SCT 08/10/2010 1046
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