

Our Ref VH/CH/W238/ID 43948

15 February 2013

PRIVATE AND CONFIDENTIAL

The Directors
The Wibsey Perseverance Mill Co Limited
Mill Street
Wibsey
Bradford
BD6 3HR

Dear Sirs

The Wibsey Perseverance Mill Co Limited

We hereby tender our resignation as auditors to the Company with immediate effect

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 resignation which we consider should be brought to the notice of the members or creditors of the company

You should be aware that Section 517(1) of the Companies Act 2006 requires that a copy of this notice must be sent by the company within fourteen days to the Registrar of Companies

Yours faithfully



NAYLOR WINTERSGILL



Registered Office Carlton House Grammar School Street Bradford BD1 4NS
T +44 (0) 1274 733184 F +44 (0) 1274 393702
E accountants@naylorwintersgill.co.uk W www.naylorwintersgill.com

