

1545794



Ernst & Young LLP
400 Capability Green
Luton LU1 3LU
Tel 01582 643000
Fax 01582 643001
www.ey.com/uk

The Directors
W Jordan (Cereals) Limited
Holme Mills
Biggleswade
Bedfordshire
SG18 9JX

16 September 2008

A/PDB/FR

Direct Line
01582 643150

Dear Sirs

W Jordan (Cereals) Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the above company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that W Jordan (Cereals) Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on (<http://www.frc.org.uk/pob/regulation/companies.cfm>) and (<http://www.icaew.com/index.cfm?route=155861>) respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Peter Bateson
Audit Partner

TUESDAY



LD3 *LH1ZL3RH* 217
07/10/2008
COMPANIES HOUSE



INVESTOR IN PEOPLE

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 1 Mo e London Place London SE1 2AF the firm's principal place of business and registered office.