

The Directors  
Bluefield Land Ltd  
Ty-To-Maen Farm  
Rumney  
Cardiff  
CF3 2EJ

Our Ref: SL/TC/DAUL4

27 June 2017

Dear Sirs  
**Bluefield Land Limited – Company number 05072266**

We hereby tender our resignation as auditors of the above company.

In accordance with section 519 Companies Act 2006 in relation to our cessation as auditors to the company, we confirm that there are no circumstances that we consider require reporting to the shareholders or creditors.

Yours faithfully

Haines Watts Wales LLP



[www.hwca.com](http://www.hwca.com)

7 Neptune Court, Vanguard Way, Cardiff, CF24 5PJ

Telephone: 029 20300101 Fax: 029 20300108 Email: [cardiff@hwca.com](mailto:cardiff@hwca.com)

Haines Watts Wales LLP is a limited liability partnership registered in England & Wales, no. OC346057  
A list of the names of the principals is available at the registered office