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NG34 0RA

F.A.O. Lewis M Smith

Our ref: JBK/ A DENNER

18th April 2014

Dear Sir,

Ref: Adrian & Kay Denner
The Hollows, Quadring Eaudyke, Spalding, Lincs, PE11 4QB

I have acted as Accountant for Mr and Mrs Denner since 1996. During that time I have been responsible for preparing their Tax Returns and dealing with their other financial affairs.

Since I first undertook to act for Mr Denner he has been a major shareholder in RBM Agricultural Ltd, a firm operating and based in Market Weighton, Yorkshire engaged in the sale of agricultural machinery. Throughout the period Mr Denner has been engaged as Managing Director of that company with full responsibility of all the day to day activities. He has been solely engaged in that occupation and has had no other source of earned income.

Until recently, Mrs Kay Denner was solely occupied with her duties as housewife and mother tending to the familys personal requirements. At no time did Mrs Denner engage in any other activity until recent years when she became a Shareholder of RBM Agricultural Ltd and a Director. She is a Non Executive Director and carries out no executive functions.

I repeat again that throughout the periods since 1996 I have been responsible for the preparation of Mr & Mrs Denner's personal Income Tax Returns and they have no source of earned income other than Mr Denner's salary as an employee of RBM Agricultural Ltd.

Yours faithfully,

James B Kennedy FCA

19 Gilmour Circle
Constantia 7806
Cape Town
South Africa

13 April 2014

Mr Adrian Denner
The Hollows
Water Gate
Quadring Eaudyke
Lincolnshire PE11 4QB

Dear Adrian,

This is to confirm that, together with me, you are a part owner of RBM Agricultural Ltd, a business involved in the sale, distribution, and servicing of agricultural equipment. In no way is RBM involved in agricultural production. As a part owner you are also the Managing Director of the business and have been since our ownership was acquired in 1996. You continue in this position.

I would also confirm that your wife, Kay Denner, is a director of RBM since 2012 and that, she has never been involved in agricultural production.

Yours sincerely,

Michael Thompson OBE