

Your reference:

Our reference: ARL/19/MS

MOORE STEPHENS

Private and Confidential

01 FEB 2019

28 January 2019

The directors
Bar Mutual Indemnity Fund Limited
90 Fenchurch Street,
London,
EC3M 4ST

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

T +44 (0)20 7334 9191
F +44 (0)20 7248 3408
DX 15 London/Chancery Lane

www.moorestephens.co.uk

Dear Sir/Madam

Bar Mutual Indemnity Fund Limited

Following the merger of Moore Stephens and BDO we hereby resign as auditor of the above named company with effect from Completion which is scheduled to take place at 11:59pm on 1st February 2019.

This letter constitutes our formal notice of resignation in accordance with section 516 of the Companies Act 2006 ('the Act').

We enclose a statement of reasons prepared in accordance with section 519 of the Act. Moore Stephens LLP has transferred its business to BDO and does not intend in future to carry out statutory audit work within the meaning of part 42 of the Companies Act 2006. We therefore consider that our reasons for ceasing to hold office are exempt reasons under Section 519A of the Companies Act 2006.

In accordance with section 520 of the Act you will, within 14 days of receipt of the statement need to send a copy of the statement of reasons to members of the company and others entitled to receive copies of the company's accounts under section 423 of the Act.

In accordance with sections 521 and 522 of the Act we will send copies of the statement of reasons to the registrar of companies and to the Financial Reporting Council as the relevant audit authority.

Yours faithfully

Moore Stephens LLP

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To the Directors of **Bar Mutual Indemnity Fund Limited (02182018)**

Statement under Section 519 of the Companies Act 2006 (“the Act”)

In accordance with Section 519 of the Act we detail the following reason for ceasing to hold the office of auditor:

Moore Stephens LLP has transferred its business to BDO and as a result will no longer carry out statutory audit work within the meaning of Part 42 of the Act.

Moore Stephens LLP

Moore Stephens LLP
ICAEW Registered Auditor Number C001309444