

23 JUN 1995

**PANNELL  
KERR  
FORSTER**

CHARTERED ACCOUNTANTS

Pannell House  
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**For the attention of Mr R G Griffiths, Group Financial Controller**

Polar Motor Company (York) Limited  
Charter Court  
Colchester  
ESSEX  
CO4 4TG

2 June 1995  
G95/OTM/57903/NAH/SF81

Dear Sir

**POLAR MOTOR COMPANY (YORK) LIMITED**

Following earlier discussions we confirm that we shall not seek reappointment as auditors of the above company at the conclusion of the next general meeting at which accounts are laid before the members.

There are no circumstances connected with our decision not to seek reappointment which we consider should be brought to the members or creditors of the company.

Yours faithfully

*Pannell's*



Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

The principal place of business where the list of partners is open to inspection is 78 Hatton Garden, London EC1N 8JA.  
Offices in: London Aberdeen Birmingham Bristol Cardiff Coatbridge Colchester Derby Doncaster Edinburgh Exeter Glasgow Great Yarmouth Guildford Ipswich Leeds Leicester Lincoln Liverpool Lowestoft Luton Manchester Newcastle upon Tyne Norwich Nottingham Sheffield Stoke-on-Trent Woodbridge Worcester  
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