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The Directors
Exeter Road Garage (Okehampton) Limited
57 Exeter Road
OKEHAMPTON
Devon
EX20 1QF

17 April 2002

BRT/SE

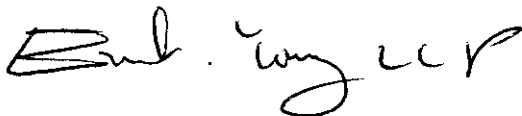
Dear Sirs

Exeter Road Garage (Okehampton) Limited

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) 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.

Yours faithfully



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