

COMPANY N° 1913440

**SIBA AND COMPANY**  
CHARTERED ACCOUNTANTS

M SIBA FCA

ASSOCIATE: G N WILSON FCA ATII

308 HIGH STREET  
CROYDON CRO 1NG

TEL: 0181-680 7796  
FAX: 0181-680 2686  
E-MAIL: siba.co@virgin.net

COPY

8th January 1998

The Directors  
JEM Smoke Plc  
308 High Street  
CROYDON  
CRO 1NG

Gentlemen

**Section 394 Companies Act 1985**

In accordance with the requirements of section 394 Companies Act 1985 we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

*H. A. R.*



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The Directors  
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CRO 1NG

Gentlemen

**Section 392 Companies Act 1985**

We hereby tender our resignation as auditors to the company with immediate effect.

Yours faithfully

