

Helston Garages Group

Head Office, 85 Meneage Street, Helston, Cornwall, TR13 8RD
Telephone: (01326) 555700 Fax: (01326) 555734

The Registrar of Companies,
Companies House,
Crown Way,
Cardiff.
CF14 3UZ

13th October, 2004

Dear Sir,

Our board of directors has decided to change the auditors for this group. Accordingly, I attach a copy of the resignation of our existing auditors.

This applies to the companies listed below.

Helston Garages Group Ltd	4022175
Barncrest No 160 Limited	4617298
Barncrest No 175 Limited	4847199
Carrs of Exeter Ltd	2453567
Carrs of Taunton Ltd	5199998
Carrs of Truro Ltd	1932604
Carrs of Yeovil Ltd	2335880
D Holdings Ltd	4039428
Group SMB Ltd	1958207
Helston Garages Group Management Ltd	2113367
Helston Garages Limited	703021
Houndstone (Yeovil) Ltd	3451394
Jactamial Properties Limited	03976211
Kastner Ltd	2735060
Matford Motor Company Limited	2335755
Olympic (Exeter) Ltd	3447923
SMB (Barnstaple) Ltd	2561237
SMB (Exeter) Ltd	1223102
SMB 2550 Ltd	2273238
SMB Hire Ltd	1958210
Taunton Garages Ltd	1235626
Taunton Motor Co., Ltd	1413967
Taylor's (Truro) Ltd	159992
Truscotts (Launceston) Ltd	2089600
Yeovil Motor Co Ltd	3016946

Yours faithfully,

S.A. Keast

S.A. Keast
Company Secretary



"It's the service that counts"

Helston Garages Group Ltd. Registration No: 4022175 England and Wales. Registered Office: 85 Meneage Street, Helston, TR13 8RD
Directors: D.S. Carr (Chairman), B.V. Carr (Secretary), A. Barnett, Managing, N.W. Perry & C.A. (Finance)
Associated Businesses: Helston Garages Ltd, Volkswagen, Taunton Garages Ltd, Landrover, Taunton Motor Company Ltd, Volvo, Yeovil Motor Company Ltd, Yeovil, Matford Motor Company Ltd,
Lann Rover, Porsche Centre Exeter, Carrs of Truro Ltd, Volkswagen, Audi and Chrysler Jeep, Truscotts, Helston, Peugeot, Carrs of Yeovil Ltd, Skoda and Mazda
Wolverley, Exeter, SMB, Woburn, Barnstaple, BMW, Olympic, Exeter Ltd, Mazda and Lotus, Yeovil Land Rover, Truscotts, Launceston Ltd, Peugeot, Carrs of Exeter, Chrysler Jeep, Ferrari and Maserati, Carrs Body Centre
Kastner (Exeter) Ltd, Volvo, Kastner (Barnstaple), Volvo, Marston (Yeovil), BMW.

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Alpha House, 40 Coinagehall St., Helston, Cornwall TR13 8EQ.
Tel: 01326 572524. Fax: 01326 563115. email: info@kitchenandbrown.co.uk

Chartered Accountants

**Kitchen
Brown**

Registered Auditors

CM/RW/CO

6 October 2004

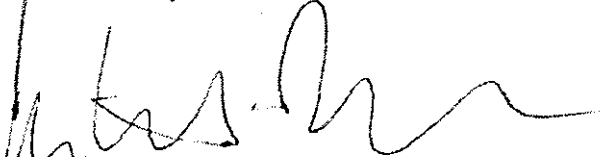
The Board of Directors
Helston Garages Group Limited
85 Meneage Street
HELSTON
TR13 8RD

Dear Sirs

We resign as auditors of Helston Garages Group Limited and its subsidiaries with immediate effect.

In accordance with Section 394(1) 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 the creditors of any of the group companies.

Yours faithfully



Kitchen & Brown