

# Hurst Morrison Thomson

Chartered Accountants

2765 351

5 Fairmile  
Henley-on-Thames  
Oxfordshire  
RG9 2JR

## Strictly Private & Confidential

The Secretary  
Sheba Cars Limited  
Woodside  
Wycombe Road  
Stokenchurch  
Bucks HP14 3XJ

Tel: 01491 579866  
Fax: 01491 573397  
Email: hmt@hmtgroup.co.uk  
Direct Line:

25 May 2000

Dear Sir

In accordance with section 392 of the Companies Act 1985, we write to notify you of our formal resignation as auditors of your company. This resignation takes effect as of the above date.

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 notice of the members or creditors of the company.

Yours faithfully

Hurst Morrison Thomson



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Partners: A list of partners' names is available for inspection at the above address, the partnership's principal place of business.

Registered Auditors

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

Associated Firms: HMT Consultants Ltd • The Employee Benefits Corporation Ltd