

RBS/L2539

5 August 2004

168 Church Road Hove, East Sussex BN3 2DL

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The Company Secretary Sapphire Food South West No. 2 Limited 40 New Bond Street London W1Y 9HB

Dear Sir

Sapphire Food South West No. 2 Limited Notice of resignation

We hereby give notice of our resignation as auditors of your company.

There are no circumstances connected with the resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

**UHY Hacker Young** 

CC: Companies House for filing

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COMPANIES HOUSE

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Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.