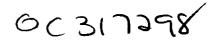
Tenon audit





Private and Confidential

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Fax

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Our ref Your ref **VEC**

Date

31 January 2008

Dear Sirs

Statement of Circumstances to the Members of Sigma Environmental LLP pursuant to Section 394 of the Companies Act 1985 of the circumstances connected with our ceasing to hold office as Auditors.

In accordance with Section 394 of the Companies Act 1985 as it applies to Limited Liability Partnerships, we set out below the circumstances of our resignation as auditors of Sigma Environmental LLP, registered number OC317298 ("the LLP") which we consider should be brought to the attention of the members or creditors of the LLP

During the course of our audit for the period ended 5 April 2007 HM Revenue and Customs commenced criminal enquiries into the tax affairs of the partnership. The partnership disputes the assertions made by HMRC but to date the case remains unresolved

In the light of the above circumstances we consider that the necessary relationship of confidence between Tenon Audit and the LLP has broken down and that the most appropriate course of action for us is to resign from the audit engagement

Yours faithfully

Tonon And housed

Tenon Audit Limited



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05/03/2008 **COMPANIES HOUSE**

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