



Crossley & Co

Chartered Accountants • Registered Auditors • Chartered Tax Advisers

SPW/SPW/S693

24 September 2010

Private and Confidential
Sheppy Services Limited
Rushenden Road
Queenborough
Sheppy
Kent
ME11 5HH

Dear Paul

Sheppy Services Limited
Sheppy Industries Limited
Sheppy Limited
Matahari 306 Limited
Montash Properties Limited
Stevens' Chemical Manure Company Limited ✓
M & W Music Limited

SATURDAY



RS35NNWX
RM 02/10/2010 98
COMPANIES HOUSE

18098

Disengagement Letter

1. Purpose

The purpose of this letter is to set out matters connected with your decision to replace us as your auditors with immediate effect

2. Summary of Services Provided

During the course of our professional work for you we have provided the following services

- Audit
- Preparation of company accounts
- Completion of business tax returns
- Management accounts preparation

These services, a summary of the respective responsibilities of both yourselves and us relating to them and the terms of business on which we provided service, were set out in our Letter of Engagement to you dated 4 March 2005

3. Current Status Report

To ensure that you are fully aware of the current status, including applicable dates by which aspects of these services are normally due, we attach to this letter a progress report. This report sets out, by service, information relating to the last completed service cycle, details of progress to date in respect of the current service cycle and its applicable 'due date'. This report should assist our successor as your auditors to assume responsibility for this work

4. Respective Responsibilities

With respect to our resignation as your auditors, our responsibilities to you, with the exception of the specific matters referred to in section 3 will cease with immediate effect. You will be solely responsible for identifying another auditor to take on these responsibilities or to satisfy the need for the services that we provided in other ways

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Partners: Robert A Brown BSCA, Trevor Rose CCA • Registered to carry out audit work in the UK by the Institute of Chartered Accountants in England and Wales



To assist you and any successor, we have drawn your attention to relevant dates associated with the services provided in section 3 above

Our responsibilities, on resignation as auditors include those set out in our *Institute's Guide to Professional Ethics* (Statement 1 206) to respond to the enquiry of our successor and disclose, with your consent, any issues or circumstances relevant to their decision to accept or decline appointment. It is also common for practitioners to combine this initial professional enquiry with a request for information and documents relevant to the engagement. We will, unless undue additional work is entailed be pleased to respond to these enquires at no additional fee and would be pleased if you would indicate your agreement to our satisfying these requests by signing and returning to us the authority attached to this letter. If you do not return the authority we will assume that you are content for us to co-operate with a successor as set out above

5. Retention of Records

During the course of our work we have collected information from you and others acting on your behalf. Some of these records and other items of documentation should be retained by you to satisfy your statutory obligations. We shall be pleased to return any original documents or documents that legally belong to you on request.

We should advise you, however, that if you fail to collect such records within six months to the date of this letter, we cannot be held responsible for their safekeeping and we may destroy documents and records that we hold without further notice.

6. Confidentiality

We should also confirm that where we retain confidential information we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable to our engagement.

7. Contracts (Rights of Third Parties) Act 1999

We should also like to remind you that a person who was not a party to our Agreement concerning the engagement (letter dated 4 March 2005) shall have no right under the Contracts (Right of Third Parties) Act 1999 to enforce any term of this Agreement. This clause does not affect any right or remedy of any person, which exists or is available otherwise than pursuant to that Act.

The advice that has been provided to you during the course for our professional engagement was for your sole use and did not constitute advice to any third party to whom you might have communicated it. We accept no responsibility to third parties for any aspect of our professional services or work that has been or may be made available to them.

8. Fees

We can confirm that there are no outstanding fees due from any of the companies.