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your reference

our reference EP3.089/lpd27c.sam

The Directors
Powell Duffryn (International) Limited
Powell Duffryn House
London Road
BRACKNELL
Berks
RG12 2AQ

20 November 1996

Dear Sirs

Powell Duffryn (International) Limited

Coopers a hyll

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company with immediate effect.

Yours faithfully

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