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Our reference MSW/PDG/HK/V9

31 May 1995

The Directors
Vania Jesmond Limited
89 Brynymor Road
SWANSEA
SA1 4JE

Dear Sir and Madams

Further to our office as auditors of Vania Jesmond Limited ceasing to exist, we detail below the following statement

Statement of no circumstances

We are not aware of any matters connected with our ceasing to hold office as auditors which should be brought to the notice of the members and/or creditors of the company.

Yours faithfully

John F Harvey & Sons

John F Harvey and Sons

17 June 1995

