

Coopers
& Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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The Board of Directors
JEM Smoke Plc
308 High Street
CROYDON
Surrey CR0 1NG

your reference

our reference

27 July 1998

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers & Lybrand

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