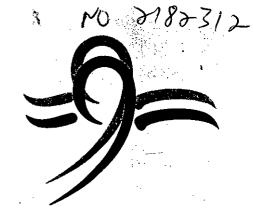
Our Ref: CJR/JTC/D107/SMB

Your Ref:



10th October 1996

Dukelight Ltd 32 Colebrook Industrial Estate Longfield Road TUNBRIDGE WELLS Kent

Dear Sirs

We hereby give notice that we resign our office as auditors of Dukelight Ltd with effect from the date of this letter.

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

Yours faithfully

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CHARTERED ACCOUNTANTS

MAPLE HOUSE • 196 LONDON ROAD BURGESS HILL • WEST SUSSEX • RHI5 9RD TEL: 01444 245258 • FAX: 01444 232340

CHRISTOPHER J. REBBETTS F.C.A.

Associated practice at: 235 Old Marylebone Road, London, NW1 5QT

Registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.