

Our Ref: CJR/JTC/D107/SMB

Your Ref:

MO 2182312

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

Wilder Coe

WILDER COE



WILDER COE

CHARTERED ACCOUNTANTS

MAPLE HOUSE · 196 LONDON ROAD
BURGESS HILL · WEST SUSSEX · RH15 9RD

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CHRISTOPHER J. REBBETTS F.C.A.

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