

Reynolds & Co

Chartered Accountants

A.R.Quantick J.C.Reevy
D.R.Maloney B.de Cruz
At Newton Abbot
A.L.Bunn B.G.Luscombe
J.F.Eddy

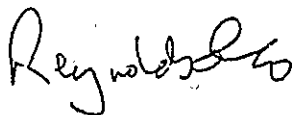
The Secretary
Luscombe Cider Limited
Luscombe Farm
Buckfastleigh
Devon TQ11 0JD

Dear Sir

We wish to tender our resignation as auditors to the company. There are no circumstances connected with us ceasing to hold office which we consider should be brought to the attention of the members or creditors.

This letter should be filed with the Registrar of Companies within fourteen days.

Yours faithfully



Reynolds & Co

02200398

3 Southernhay West
Exeter
Devon EX1 1JG

Telephone: (0392) 434654
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Our ref: 26/505/581/XL046

Your ref:

3rd November 1994

