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Price Waterhouse

2588109



27 July 1995

Our Ref: ACS/UF/HW

The Directors
Relectronic Limited
82 Milton Park
ABINGDON
Oxfordshire
OX14 4RY

Dear Sirs

We give notice that we are resigning as auditors of the above named company with effect from 27 July 1995. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the above named company.

Yours faithfully

Price Waterhouse

Price Waterhouse



Please quote our reference on all correspondence

Offices at Aberdeen, Birmingham, Bristol, Cardiff, Edinburgh, Glasgow, Hull, Leeds, Leicester, Liverpool, London, Manchester, Middlesbrough, Newcastle, Nottingham, Oxford, St. Albans, Southampton and Windsor

The partnership's principal place of business is at Southpark Towers, 32 London Bridge Street, London, SE1 1QY, where a list of the partners' names is available for inspection.

The firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.