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VOICE & CO
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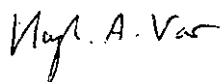
21st April 1998.

To the board of directors of Apollo Cradles Limited

Further to our recent discussions we resign as auditors of Apollo Cradles Limited.

In accordance with section 394(1) Companies Act 1985, we confirm 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,



HUGH A. VOICE

VOICE & CO.

