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ASH & COMPANY

*Chartered Accountants
& Registered Auditors*

4, College Yard,
Lower Dagnall Street,
St. Albans, AL3 4PA
Telephone: 01727 846200
Facsimile: 01727 848802

Our Ref: RAM/SK/322GEN

Your Ref:

Date: 12 September 1997

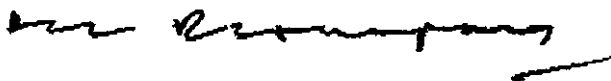
The Board of Directors
Flightlink International Limited
Cannon Workshops
5 Cannon Drive
London
E14 4AS

Dear Sirs

We hereby resign as auditors of the company with effect from the date hereof.

In accordance with Section 394(1) of the Companies Act 1995, we hereby state that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



PL3010



R.A. Mavani, F.C.A.

Registered to carry on audit work and authorised to carry on
investment business by the Institute of Chartered
Accountants in England and Wales.