

Deloitte

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The Secretary
Aylesbury Visionplus Limited
2nd Floor
Mitchell House
Southampton Road
Eastleigh
Hants
SO50 9FJ

12th January, 2004


Dear Sir/ Madam,

Aylesbury Visionplus Limited 4011147

This letter is formal notice of our resignation as auditors of the above company with immediate effect.

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,


Deloitte & Touche

