

Your ref:

Our ref: WEJ

Date: 31 May 2005

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The Directors
Albany Road Visionplus Ltd
2nd Floor Mitchell House
Southampton Road
Eastleigh
Hants
SO50 9FJ

Dear Sirs

ALBANY ROAD VISIONPLUS LTD 4911951

We hereby give notice that we tender our resignation as Auditors of the above named company.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the Members or Creditors.

We enclose a signed copy of this letter so that you may send it to the Registrar of Companies.

Yours faithfully



HLB AV Audit plc



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HLB AV Audit plc
Registered in England No 4277427.
Registered Office: 66 Wigmore Street, London W1U 2HQ.