

LEDBURY MARTIN
CHARTERED ACCOUNTANTS

Clarks Mill,
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Trowbridge,
Wiltshire, BA14 8HH.

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also at Glastonbury

MS/MM/SDYS01

7 December 1995

2627406

The Directors
Dyson Appliances Limited
Tetbury Hill
Malmesbury SN16 0RP

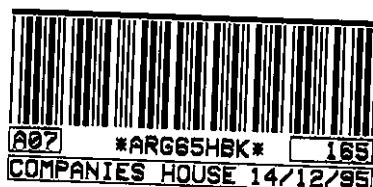
Dear Sirs

We hereby give formal notice of our resignation as auditors of Dyson Appliances Limited as required by Section 392 of the Companies Act 1985 to be effective immediately.

In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our ceasing to hold office as auditors which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ledbury Martin



David Stephens	FCA
Mark Snelus	FCA
Harry Hilliard	FCA
Stephen Fry	FCA
Peter Lugg	FCA
Linda Boss	ACA
Penny Baker	FCCA