

Our Ref: RWH/DMG/PC/BE366

Your Ref:

14 June 1999

Vision Logistics and Couriers Limited
1 Albany Farm
Wickham Road
Fareham
Hants
PO17 5BD

24 2 30

Morris Crocker
1890 Chartered Accountants

Station House, North Street,
Havant, Hampshire PO9 1QU

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Dear Sirs

We hereby resign as auditors to the company with immediate effect. There are no matters connected with our resignation which need to be brought to the attention of the company's shareholders or creditors.

Yours faithfully
MORRIS CROCKER



Partners

E. W. Wood V. A. Fenner R. W. Hayes K. M. Gilbert
R. M. L. Perry J. A. Faulkner L. R. Coleman

Senior Managers

Mrs. M. A. Thomas and D.M. Gardner

Authorised by the Institute of Chartered Accountants in
England and Wales to carry on investment business