

# NEVILLE RUSSELL

Chartered Accountants



The Directors  
Avesco Plc  
Venture House  
Davis Road  
Chessington  
Surrey  
KT9 1TT

Our ref ABJ/ENR/A397

5 December 1991

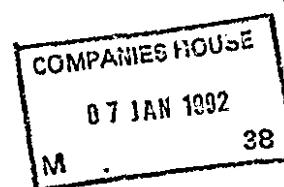
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Gentlemen

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation as auditors of Avesco Plc and the subsidiary companies listed on the attached schedule, which we consider should be brought to the attention of the members or creditors of these companies.

Yours faithfully



246 Bishopsgate London EC2M 4PB  
Telephone 071-377 1000 Fax 071-377 8931

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