

CHANDLERS

CHARTERED ACCOUNTANTS

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Aberdeen Visionplus Limited
24 Orchard Street
Bristol
BS1 5DF

Our ref: DC/VB/V31

23rd September 1999

Dear Sirs

Further to our discussions we resign as auditors of Aberdeen Visionplus Limited.

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Chandlers

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