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20 February 1998

The Directors
J L Distribution Limited
Redington Court
69 Church Road
HOVE
East Sussex
BN3 2BB

**PETER
JARMAN
&
COMPANY**

Chartered Certified
Accountants

31 High Street
Shoreham By Sea
West Sussex
BN43 5DD

Telephone & Fax
01273 441187

Dear Sirs

Please accept this letter as our resignation as Auditors of J L Distribution Limited.

In accordance with Section 394 of the companies act 1985, we consider that there are no circumstances connected with our ceasing to hold office which should be brought to the attention of the members or creditors of the company.

Yours faithfully

