

2866 237

# CHANDLERS

CHARTERED ACCOUNTANTS

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The Directors  
Ayr Visionplus Limited  
41-45 High Street  
Ayr  
Scotland  
KA7 1PA

Our ref: DC/VB/V165

13 January, 1999

Dear Sirs

Further to our discussions we resign as auditors of Ayr 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

