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MCPHERSONS

CHARTERED ACCOUNTANTS and REGISTERED AUDITORS

Montpelier House, 99 Montpelier Road, Brighton, East Sussex, BN1 3BE
Telephone: 01273 206445 (6 lines)

The Secretary
F & C Automatic Production Ltd
Quarry Road
NEWHAVEN
Sussex

our ref: F/101/ht

your ref: 1002 June 1996

Dear Sir,

**Notice for filing at Companies House
see 394 Companies Act 1985**

Please accept this notice of our resignation as Auditors to your company with effect from today's date.

We confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,


MCPHERSONS

