

Coopers  
& Lybrand

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

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your reference

our reference

**Appendix III**

The Directors  
AB Electronic Limited  
Spring Gardens  
Romford  
Essex  
RM7 9LP

6 August 1998

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers & Lybrand

