



## CITROEN WELLS

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1791760

Our Ref: E.7367.01

6 November 1992

The Council  
Regent's College  
Inner Circle  
Regent's Park  
London NW1 4NS

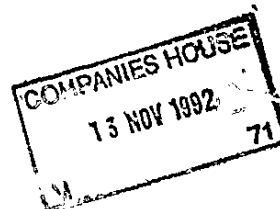
For the Attention of M Hughes Esq.

Dear Sirs,

This is to confirm that there are no circumstances in connection with our resignation as Auditors to the College which should be drawn to the attention of members or creditors.

Yours faithfully,

CITROEN WELLS



Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.  
Eric Charles, Peter Emanuel, Raymond Pollock, Michael Allan, Gordon Smith, Howard K...  
David Austin, Peter Rambaut, James Tarper, Henry Charles, Eddie Lanham, Jimmy Menta, David Kidd.