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TORBITT & CO
CHARTERED ACCOUNTANTS

G.C. Torbitt, F.C.A.

Our Ref:

Your Ref: 2068/GCT/OT

27 Durham Road,
Birtley
Co. Durham,
DH3 2QG
Telephone: (091) 410 8300
Fax: (091) 410 0054

7th July 1995

The Directors
Compuspeech Ltd
93 Turnberry ~~Avenue~~
Ouston
Chester-le-Street
Co Durham

Dear Mr and Mrs Smith

In accordance with section 390 Companies Act 1985, we hereby resign as auditors of the company with immediate effect.

There are no matters connected to our resignation which we feel should be brought to the attention of either the shareholders or the creditors.

Yours sincerely


G C TORBITT

