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Our Ref: MJM/RT/T4034/B

4 October 1995

80 Tisbury Road Hove Ltd Flat 2 80 Tisbury Road Hove East Sussex BN3 3BD

## Moores Rowland

Nile House PO Box 1034 Nile Street Brighton BN1 1JB Telephone 01273 324411 Facsimile 01273 779172 DX36686 Brighton 2

## Dear Sirs

We resign as auditors of 80 Tisbury Road Hove Limited as at 28 September 1995. There are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

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rt/pc/3-10a

