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Private and confidential

Mr G Huntley The RCJ Citizen Advice Bureau C/o 65 Holborn Viaduct London EC1A 2DY

29 October 1999

Our ref 10030/AJE10087

Dear Mr Huntley

The RCJ Citizens Advice Bureau 3110908

15110 Stoy Hojward

Following our recent conversation with Alan Carpenter, we are now writing to confirm our resignation as auditors of the above named company as from 29 October 1999.

We attach a statement as required by Section 394 of the Companies Act 1985 indicating there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company. We will also be submitting a copy of this statement to the Registrar of Companies as required by Section 394.

Yours faithfully

BDO Stoy Hayward

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CERTIFIED TO BE A TRUE COPY Slaughter and May



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