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**GORRIE WHITSON**

CHARTERED ACCOUNTANTS

G. COLE

P. J. SPENCER

K. E. UPSDELL

G. W. BOWLER

9, CAVENDISH SQUARE

LONDON W1M 0DU

TELEPHONE: 071-580 6363

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OUR REFERENCE:

GWB/SMB/A

DATE:

20th June 1995

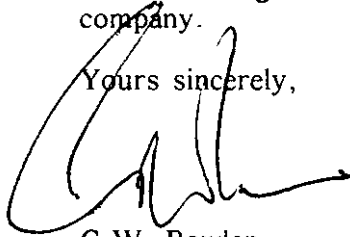
M. Smith Esq.,  
Secretary,  
Allenbridge Residents' Association Limited,  
Flat A Allenbridge,  
110 Bethune Road,  
London,  
N16 5DE

Dear Mr. Smith,

Thank you for your letter of 13th June 1995.

We hereby formally tender our resignation as auditors of Allenbridge Residents' Association Limited with immediate effect, and can confirm that there are no circumstances connected with our resignation which should be brought to the attention of the members of the company.

Yours sincerely,



G.W. Bowler  
Partner

