

A J Prevett FCA

REVILL PEARCE
Chartered Accountants

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Ref: AJP/C1301

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To the board of directors of Belvedere Smith (Bridge Street Godalming) Limited

4 September 1998

Dear Sirs

Further to our recent discussions we resign as auditors of Belvedere Smith (Bridge Street Godalming) Limited.

In accordance with section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Revill Pearce

