

our ref  
your ref **BDL/ACC/A0446**  
date  
please reply to **27 October 2014**



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**TO WHOM IT MAY CONCERN**

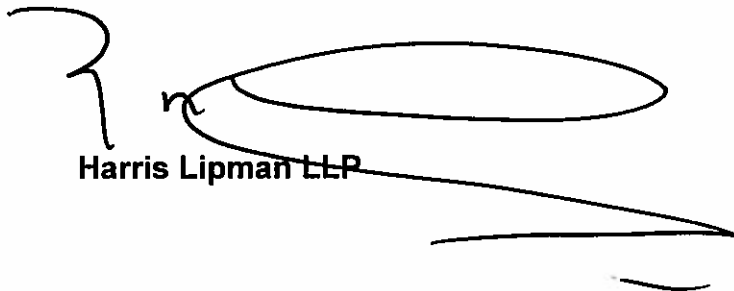
Dear Sirs

**SPECIFIC & GENERAL SERVICES LIMITED**

We have been utilising the services of Specific & General Services Limited for over twenty years in connection with the collection of our Liquidation and Practice Book Debts.

The company tenacious and persistent and does not give-up even with the most difficult of debtors and their procedures, knowledge, ability and focus means their results have always exceeded our expectations and we have no hesitation in recommending the use of their services.

Yours faithfully  
Barry D Lewis FCA FABRP  
Senior Partner



Harris Lipman LLP