



**KINGSTON  
SMITH**

*Chartered Accountants*

COPY

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25 April 2000

Our ref:

HS/WR7509/ez/mt

Your ref:

**PRIVATE AND CONFIDENTIAL**

The Governors,  
Working Men's College Corporation,  
44, Crowndale Road,  
London,  
NW1 1TR

Dear Sirs,

**WORKING MEN'S COLLEGE CORPORATION**

We hereby resign as auditors of the company and confirm that there are no matters connected with our resignation which should be brought to the attention of the members and creditors of the company.

Yours faithfully,

