

our ref BDL/ACC
your ref
date 3 April 2007
please reply to

HARRIS
LIPMAN

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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 fourteen years in connection with the collection of liquidation book debts.

The company is tenacious and persistent and does not give up, even on the most difficult of debtors.

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

Chartered Accountants

Harris Lipman LLP is a limited liability partnership registered in England & Wales.
Registered Office: As above. Registered Number: 0C11167.
Registered to carry on audit work and regulated for a range of business activities by
The Institute of Chartered Accountants in England & Wales.



Members

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