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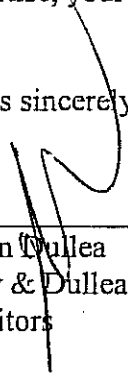
18th August 2011

Dear Seamus,

Just a quick note to thank you again for your great work in preparing our annual accounts and our annual report to the law society.

As has been the case year since we founded the practice we have benefitted greatly from your expertise, your considerable experience and your excellent client service.

Yours sincerely



Finian Dullea
Kelly & Dullea
Solicitors