

R. Raymond Greco

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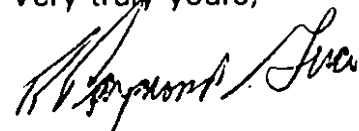
Secretary of State
100 North Main Street
Providence, Rhode Island 02903

Re: Sinel, Wilfand & Vinci, Certified
Public Accountants, Inc.

Dear Sir or Madam:

The undersigned hereby resigns effective immediately as attorney for service of the above indicated corporation.

Very truly yours,



R. Raymond Greco

RRG:msf

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