

25<sup>th</sup> August 2011

Dear David

**Re Independent audit of the Wader Study Group accounts for the year 2010.**

I have examined the groups accounts in accordance with the general guidance given by the UK Charity Commission. The examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and explanations from you as treasurer concerning any such matters.

I believe that the accounts are a true and accurate record of the WSG's financial situation for the year 2010.

Yours sincerely

Nigel

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