

January 28, 1985

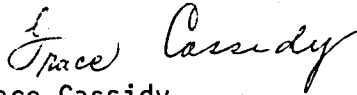
Rev. Karekin Kasparian
St. James Armenian Church
55 Lincoln Ave.
Harrison, NY 10577

Dear Rev. Kasparian:

Diane Davidian and Grace Cassidy, two of the three on the Auditing Committee, have audited the church books to the best of our ability.

We would like to state that the Church Operation and Building Fund books, kept by Alma Davidian, were most accurate in accounting and accounting procedure.

Sincerely,



Grace Cassidy
1984 St. James Church auditors



Diane Davidian