



BARBER HARRISON & PLATT

CHARTERED ACCOUNTANTS

incorporating

MOORE FLETCHER & CO

2 Rutland Park
Sheffield S10 2PD

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Our Ref 26/JW/DAH/p

Your Ref

2549828.

30 April 1997

P G C Cunningham Esq
PTA Developments Limited
Northern House
13 Carter Knowle Road
SHEFFIELD
S7 2DW

STATEMENT ISSUED UNDER THE COMPANIES ACT 1985

SECTION 394

There are no circumstances connected with our ceasing to hold the office of Auditors of which we consider should be brought to the attention of members or creditors of the company.

Barber, Harrison & Platt

Barber Harrison & Platt
Registered Auditors



PARTNERS: A M C Staniforth B.A., G L Stuart-Harris, J E Moore, M J Ferreday, C A King, R M Matthews, C E Rawlins MA (Oxon)
P Cross B.Sc., J Warner LL.B., J J D Coates, D W Charlton B.Sc., P C Allsop B.A. CONSULTANT: J Rowan

Also at 57-59 Saltergate Chesterfield S40 1UL Tel: (01246) 232121 Fax: (01246) 201359
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