



SOLOMON HARE

CHARTERED ACCOUNTANTS

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Telephone: 0117 923 7000 Facsimile: 0117 973 2741

The Directors
Hartcliffe Limited
11-16 Cater Road
Bishopsworth
Bristol
BS13 7TW

0582302

NPB\LAB\5689

20 February 1997 T

Dear Sirs

HARTCLIFFE LIMITED

We are now writing to confirm our resignation of the above named company with immediate effect.

We attach a statement as required by Section 394 of the Companies Act 1985 indicating that there are no circumstances connected with our resignation which we consider should be brought to the attention of members and creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by Section 394.

Yours faithfully

SOLOMON HARE



Partners:

Philip E Moody FCA ATII (Senior Partner) • Paul R B Barkworth FCA • Michael S Batt FCA • Nigel Belletty FCA • Martin D Brown FCA
Richard W Bunker FCA ATII • Stephen F Butt FCA • Richard Chant FCA FTII • John W Davies MIPA MSPI • Peter W Engel MIPA MSPI • Jeremy N Garland ACA
Adrian J Hards FCA ATII • Timothy J Keeley BSc TEP • Jeffrey D Lewis FCA • Roy Macfarlane FCA • Richard F Mannion FCA FTII • David J Mouncey ACA ATII • Michael J Neale FCA
Nicholas J Reeve FCA • David A Robinson FCA • David W Roper FCA • Kenneth A Slater FCCA • Stephen D Toole ACA • Gareth R White FCA • David C Wragg FCA
Chairman: Finlay D McPherson BSc

Also at Cardiff Cluppenham Chipping Sodbury and London • Associated Office at Cirencester
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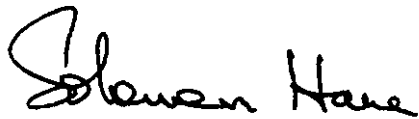
To the directors of Hartcliffe Limited

Company Number 2582323

20 February 1997

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of Hartcliffe Limited which we consider should be brought to the attention of members and creditors of the company.

A handwritten signature in black ink, appearing to read 'Solomon Hare'. The signature is written in a cursive style with a large initial 'S'.

SOLOMON HARE
