



Accountants &
business advisers

To the Directors of PB Recovery Limited

Company Number 05416109

7 December 2007

NESD/MJB/36/4005871

Statement under Section 394 of the Companies Act 1985

There are no circumstances in connection with our ceasing to hold office as auditors of PB Recovery Limited which we consider should be brought to the attention of members and/or creditors of the company

PKF (UK) LLP

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