

20 of the year 1974

Attestation of

Spencer & Co. Chartered Accountants

Upper Wycombe, Bucks. H. Barton Stewart & Co.

Upper Wycombe

Reference is made to the letter of the 19th July 1974 from the
Messrs. Spencer & Co. Chartered Accountants, Upper Wycombe, Bucks.,
relating to the proposed transfer of the business of the Messrs. H. Barton
Stewart & Co. to the Messrs. Spencer & Co. Chartered Accountants.

The Messrs. H. Barton Stewart & Co. have agreed to transfer the
business of the Messrs. H. Barton Stewart & Co. to the Messrs. Spencer
& Co. Chartered Accountants, Upper Wycombe, Bucks., in accordance with
the provisions of the Transfer of Business Act 1963.

It is the duty of the Messrs. Spencer & Co. Chartered Accountants to
ascertain whether the proposed transfer of the business of the Messrs. H.
Barton Stewart & Co. to the Messrs. Spencer & Co. Chartered Accountants
is in accordance with the provisions of the Transfer of Business Act 1963.
In this regard, the Messrs. Spencer & Co. Chartered Accountants have
examined the accounts of the Messrs. H. Barton Stewart & Co. for the
year ended 31st March 1974 and have found that the accounts are
correct and in accordance with the provisions of the Transfer of Business
Act 1963. The Messrs. Spencer & Co. Chartered Accountants therefore
certify that the proposed transfer of the business of the Messrs. H. Barton
Stewart & Co. to the Messrs. Spencer & Co. Chartered Accountants is
in accordance with the provisions of the Transfer of Business Act 1963.

Witness my hand and seal this 20th day of July 1974

James G. Macgregor

St. John Greenfield