



**KPMG Audit Plc**

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**Private & confidential**

The Directors

Johnson and Nephew (Ambergate) Limited - 74934,

Carr Hill

Doncaster

South Yorkshire

DN4 8DG

Our ref an/569

23 November 1998

Dear Sirs

**Statement to the directors of Johnson and Nephew (Ambergate) Limited on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG Audit Plc



Member firm of  
KPMG International

KPMG Audit Plc is  
registered to carry on audit  
work by the Institute of  
Chartered Accountants  
in England and Wales

Registered in England  
Number 3110745  
Registered office  
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