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23 July 2002

Andrew D. Longstaffe
Medical Solutions plc
Lotherton Way
Garforth
Leeds
West Yorkshire
LS25 2JY

Arthur Andersen

Bank House
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Manchester M1 4EU
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Dear Sir,

We hereby submit our resignation as auditors of Medical Solutions plc with effect from 31 July 2002.

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,

Arthur Andersen.

