



KPMG
2 Cornwall Street
Birmingham
B3 2DL

Tel +44 (0) 121 232 3000
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The Directors
Crookes Healthcare Limited 366250
1 Thane Road West
NOTTINGHAM
NG2 3AA

Your ref 366250
Our ref hcb/1/sew.12

8 January 1997

NOTICE OF RESIGNATION

We hereby give notice of our resignation as auditors of your company with effect from 8 January 1997.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

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Enclosures





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8 January 1997

**STATEMENT TO THE DIRECTORS OF CROOKES HEALTHCARE LIMITED ON
CEASING TO HOLD OFFICE AS AUDITORS**

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.

KPMG

KPMG

Registered Auditors

8 January 1997

