



KPMG
2 Cornwall Street
Birmingham
B3 2DL

Tel +44 (0) 121 232 3000
Fax +44 (0) 121 232 3500

The Directors
Boots The Chemists Limited
1 Thane Road West
NOTTINGHAM
NG2 3AA

928555

Your ref 928555

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 BOOTS THE CHEMISTS 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

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Registered Auditors

8 January 1997



KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salsbury
Square, London EC4Y 9BB
where a list of partners'
names is open to inspection



INVESTOR IN PEOPLE