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The Directors
Medequip Sub 1 Limited
High Street
Wollaston
West Midlands
DY8 4PS

Our ref cjr/ss/5/dv038

29 Sept 2000

Dear Sirs

Notice of resignation – Medequip Sub 1 Limited (no. 933605)

Following the acquisition of the company, we hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

KPMG

Enclosure



WE HEREBY CERTIFY THIS TO
BE A TRUE AND COMPLETE
COPY OF THE ORIGINAL

OLSWANG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association.

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 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection.



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29 Sept 2000

Dear Sirs

Statement to the directors of Medequip Sub 1 Limited (no. 933605) 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

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