

PricewaterhouseCoopers  
1 Embankment Place  
London WC2N 6NN  
Telephone +44 (0) 171 583 5000  
Facsimile +44 (0) 171 822 4652

The Directors  
STRATEC Medical Limited  
20 Tewin Road  
Welwyn Garden City  
Herts. AL7 1LG

1231893

22 December 1998

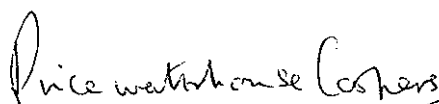
Reference: GDT2159.doc/vje

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of STRATEC Medical Limited with immediate effect.

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

Yours faithfully



PricewaterhouseCoopers

