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The Directors
Stratec Medical Limited
20 Tewin Road
Welwyn Garden City
Hertfordshire
AL7 1LG

Your ref

Our ref rh/

Contact Rachel Houlden
01727 733036

16 June 2000

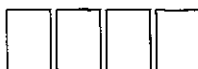
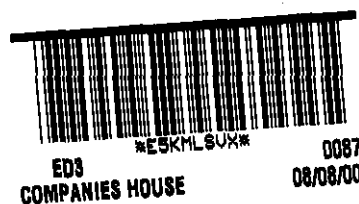
Dear Sir

Statement to the directors of Stratec Medical Limited (no. 1231893) 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



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