



St James' Square
Manchester M2 6DS
United Kingdom

Tel +44 (0) 161 838 4000
Fax +44 (0) 161 246 4173
Telex 668265 PMMMAN G
DX 716522 Manchester 3

The Directors
Sietech Hearing Limited
Amplivox House
Stanneylands Road
Wilmslow
SK9 4HH

Our ref JS/009

Contact Johannah Stretton
0161 246 4466

21 May 2002

Dear Sirs

Notice of resignation – Sietech Hearing Limited (company number 1315581)

We hereby give notice of our resignation as auditors of your company with effect from today.

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

Your 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 accountancy business

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

business is 25 Salisbury Square, London EC4A 3DF. Where a list of partners' names is open to inspection



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21 May 2002

Dear Sirs

Statement to the directors of Sietech Hearing 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
Chartered Accountants
Registered Auditors



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.