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The Directors
Healthcall Medical (Holdings) Limited
401 South Row
Central Milton Keynes
MK29 2PH

Our ref dpc/5/irb/ad.108

29 August 1996

Dear Sirs

Notice of resignation

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.

Yours faithfully

KPMG

KPMG

Enclosure

