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The Directors
Tunbridge Wells Independent Hospital Ltd
4/5 Grosvenor Place
LONDON
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Our ref wae/dcc/ans/jat/39/005

Contact David Caunce
Tel Ext 4403

21 July 1995

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, which you should file at Companies House.

Yours faithfully

KPMG

Enclosures



Member Firm of
Klynveld Peat Marwick Goerdeler

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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