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The Directors
Hilbre Laboratories Limited (No 2353126)
197 Knightsbridge
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Our ref cjr/5/cw/ram/458

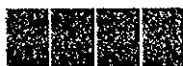
12 November 1996

Statement to the directors of Hilbre Laboratories Limited ("the Company") 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 which we consider should be brought to the attention of the company's members or creditors.

KPMG

KPMG
Chartered Accountants
Registered Auditors



Member firm of
KPMG International

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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