

ANDERSEN

The Company Secretary  
Transform Holdings Limited  
Hollins House  
Cottesmore Gardens  
Hale Downs  
Altrincham  
Cheshire WA15 8TS

19 July 2002

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Our ref: mdf/leaz1034

Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Transform Holdings Limited 2773587  
Transform Medical Group (CS) Limited  
Transform Medical Group Limited  
Hale Holdings (Cheshire) Limited

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 companies' members or creditors.

Yours faithfully



ARTHUR ANDERSEN

