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The Directors
Healthcall Optical Services (Manchester) Limited
401 South Row
Central Milton Keynes
MK29 2PH

Our ref dpc/5/irb/ad.108

13 November 1996

Dear Sirs

Notice of resignation

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

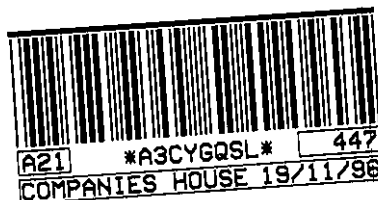
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Enclosure



Member firm of

KPMG is registered
to carry on audit work and
authorised to carry on

by the Institute of
Chartered Accountants in
England and Wales The

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners

