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The Directors  
Auto Suture UK Export Limited  
154 Fareham Road  
Gosport  
Hampshire  
PO9 2LY

28 February 2003

Dear Sirs

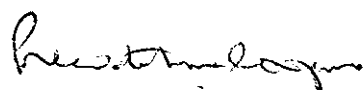
**Notice of resignation as auditors – Auto Suture UK Export Limited (Company number 3374842)**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Auto Suture UK Export Limited (Company number 3374842) with effect from 3 March 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the company.

Yours faithfully



PricewaterhouseCoopers

