



**BDO Stoy Hayward**  
Chartered Accountants

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**Private and Confidential**

The Directors  
Almedica Holding Company UK Limited  
Unit 107  
Tenth Avenue  
Deeside Industrial Park  
Deeside  
Flintshire CH5 2UA

31 December 2003

Our ref : 011916/JTR/JPC/AP

Dear Sirs

**Almedica Holding Company UK Limited - 3577928**  
**Notice of resignation as auditors**

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of Almedica Holding Company UK Limited with effect from 31 December 2003.

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

Yours faithfully

BDO Stoy Hayward



96/IM/specimen letter of resignation  
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