

# MATTHEW EDWARDS & CO

CHARTERED ACCOUNTANTS

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22<sup>nd</sup> August 2005

The Secretary  
LIFESIGN HEALTHCARE LIMITED  
6<sup>th</sup> Floor  
94 Wigmore Street  
London  
W10 3RF

418361

Dear Sirs

**Re : LIFESIGN HEALTHCARE LIMITED**

We hereby give note that we tender our resignation as auditors of the above company.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstance connected with our resignation that we consider should be brought to the notice of the member and creditors of the above company.

Yours faithfully

*Matthew Edwards & Co*

Matthew Edwards & Co

