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PRICEWATERHOUSECOOPERS 

PricewaterhouseCoopers  
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Midsummer Boulevard  
Central Milton Keynes MK9 2DF  
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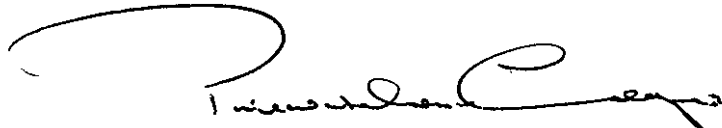
The Directors  
Motor Neurone Disease (Sales) Limited  
David Niven House  
10 Notre Dame Mews  
Northampton  
NN1 2BG

12 February 1999

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6NN. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

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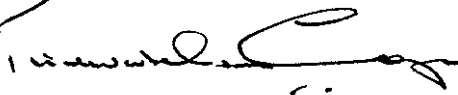
The Directors  
Motor Neurone Disease (Sales) Limited  
David Niven House  
10 Notre Dame Mews  
Northampton  
NN1 2BG

12 February 1999

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company with immediate effect.

Yours faithfully



PricewaterhouseCoopers