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## PRIVATE AND CONFIDENTIAL

The Directors Ashfield Medical Systems Limited 52 Grayshill Road Westfield Cumbernauld Glasgow G68 9HQ

2 December 2002

SAC L 02122002 2

Direct Line: 0151 210 4200 E-mail: bflynn@uk.ey.com

Dear Sirs

## Ashfield Medical Systems Limited - 136994

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394 (1) of the Act, we 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

Barry Flynn

Partner

For and on behalf of Ernst & Young LLP

0312 **COMPANIES HOUSE** 11/12/02

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0891 **COMPANIES HOUSE** 04/12/02

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