

PRIVATE AND CONFIDENTIAL

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

2 December 2002

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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

