

Our ref: G5466A/NPM/cs

16 May 2001

Tyco Healthcare
154 Fareham Road
Gosport
Hampshire
PO13 0AS

JEFFREYS HENRY

Chartered Accountants

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Associated Worldwide with
Jeffreys Henry International

Dear Sirs

Inbrand Holdings Limited
Company Registration No: 2672650

We hereby resign as auditors of the above named company in accordance with Section 394 of the Companies Act to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

