

29 September 1997

Company Secretary
The British Journal of Surgery Society Limited
C/O Druces & Attlee
Salisbury House
London EC2M 5PS

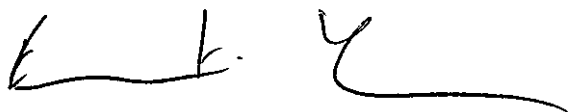
JC/RJRC/gm

Dear Sirs

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.

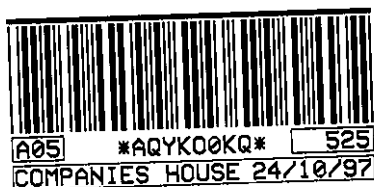
In accordance with Section 394(1) of that Act we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young

Registered No: 1248899



■ A list of partner's names is available for inspection at the above address, and at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.
Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.

The United Kingdom firm of Ernst & Young is a member of Ernst & Young International.