

business assurance business recovery and insolvency corporate finance management consulting tax and human resource advice Temple Court 35 Bull Street Birmingham B4 6JT telephone (0121) 265 5000 facsimile (0121) 265 5050 local facsimile (0121) 265 5100

your reference

our reference

## Private & Confidential

The Directors
Onyx Clinical Limited
c/o Onyx UK Limited
Onyx House
401 Mile End Road
London E3 4BP

2 December 1998

Dear Sirs

## Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Onyx Clinical Limited with immediate effect.

1249401

## Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the company's shareholders or creditors.

Yours faithfully

Coopers & Lybrand

