

**PricewaterhouseCoopers**  
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The Directors  
DePuy International Limited  
St Anthony's Road  
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LS11 8DT

7 February 2003

Dear Sirs

## **Notice of resignation as auditors and statement of no circumstances**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of DePuy International Limited, registered number 3319712, and its subsidiary companies/fellow subsidiary undertakings as detailed in the appendix to this letter, with effect from 7 February 2003.

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 shareholders or creditors of DePuy International Limited or of its subsidiary companies/fellow subsidiary undertakings as detailed in the appendix to this letter.

Yours faithfully



PricewaterhouseCoopers

