

The Directors  
WellBeing  
27 Sussex Place  
Regent's Park  
London  
NW1 4SP

2 June 1998

ES/RJR/RGB

Direct Line  
0171 931 5605

Direct Fax  
0171 353 8134

Dear Sirs

We write to notify you that we will not be seeking re-appointment as auditors of your company at the forthcoming general meeting.

In accordance with section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

