

Coopers  
& Lybrand

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

1 Embankment Place  
London WC2N 6NN

telephone (0171) 583 5000  
facsimile (0171) 822 4652  
local facsimile (0171) 213 1704

cables Colybrand London  
telex 887470

your reference

our reference  
CJR/jmb/488a

1355923

The Directors  
Libra Health Limited ("Company")  
Unsted Park Rehabilitation Hospital  
Munstead Heath  
Godalming  
Surrey  
GU7 1UW

12 September 1997

Dear Sirs

We resign as auditors of the Company with immediate effect.

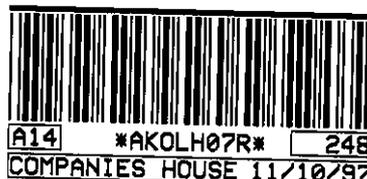
We confirm that we have no claims against the Company for fees, compensation or otherwise and that the Company is not in any way obligated or indebted to us.

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 attention of the members or creditors of the Company.

Yours faithfully



Coopers and Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.