



The Directors
Health & Care Plc
The Coach House
78 South Park
Lincoln
LN5 8ES

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A4/PJK/BJD/CP

4 February 1997

2083074

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

Parell Kerr Fors LT



The principal place of business where the list of partners is open to inspection is 78 Hatton Garden, London EC1N 8JA

Offices in:

London Aberdeen Birmingham Bristol Cardiff Colchester Derby Doncaster Edinburgh Exeter Glasgow Gt. Yarmouth Guildford

Ipswich Leeds Leicester Lincoln Liverpool Lowestoff Manchester Norwich Nottingham Sheffield

Stoke-on Trent Woodbridge Worcester

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Associated Firms: Channel Islands Isle of Man Northern Ireland Republic of Ireland

Europe:

Austria Belgium Cyprus Czech Republic Denmark Finland France Germany Greece Hungary Israel Italy Luxembourg Morocco

Netherlands Norway Poland Portugal Russia Spain Sweden Switzerland Turkey

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Authorsed by the Institute of Chartered Accountants in England and Wales to carry on investment business