

The Directors
Health & Care Plc
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LN5 8ES

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Sheffield S2 3QE
Tel: 0114 276 7991
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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

Pannell Kerr Foster

