12 August, 1998

Companies House, DX 33050 CARDIFF 1

Dear Sir,

Re: Health & Care Services (NW) Limited - Co. No. 02847005

In accordance with Section 392(3) Companies Act 1985, we enclose the notice of resignation deposited at our registered office by our auditor Coopers & Lybrand

Yours faithfully

S.J. Bishop

S.J. BISHOP Company Secretary





business assurance business recovery and insolvency corporate finance

management consulting tax and human resource advice

Temple Court 35 Bull Street Birmingham 84 6JT telephone (0121) 265 5000 facsimile (0121) 265 5050

your reference

our reference

Health & Care (NW) Limited Craegmoor House 97 Friar Street Droitwich Worcs WR9 8EG

jct0670 17 July 1998

Dear Sirs

Following the merger of Price Waterhouse & Coopers & Lybrand from 1 July 1998, we have greed with you that the new firm PricewaterhouseCoopers 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 Health & Care (NW) Limited with effect from 4 August 1998.

Yours faithfully

Coopers & Lybrand