

12 August, 1998

Companies House,
DX 33050
CARDIFF 1

Dear Sir,

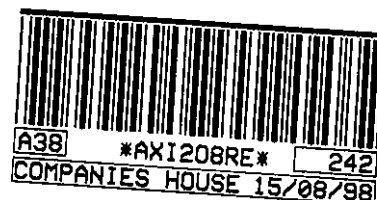
Re: Health & Care Services (NW) Limited – Co. No. 02847005

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



your reference

our reference

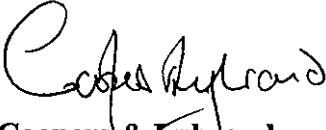
Health & Care (NW) Limited
Craegmoor House
97 Friar Street
Droitwich
Worcs
WR9 8EG

jct0670
17 July 1998

Dear Sirs

Following the merger of Price Waterhouse & Coopers & Lybrand from 1 July 1998, we have agreed 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