

Our ref: GMCW/1B-CR/cb



2 December 1998

The Directors
The Hospital Saving Association
Hambleton House
Waterloo Court
Andover
Hants
SP10 1LQ

Spectrum House 20-26 Cursitor Street
London EC4A 1HY
Telephone 0171 405 2088
Facsimile 0171 831 2206
DX458 London Chancery Lane WC2
E-Mail mailbox@kilondon.kidsons.co.uk
URL <http://www.kidsons.co.uk/>

Dear Sirs

We hereby resign our office as auditors of the company. We confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the creditors of the company. Attached is our statement addressed to the members of the company.

Yours faithfully

A handwritten signature in dark ink, appearing to read 'Nick Impey', written over the printed name 'Kidsons Impey'.

Kidsons Impey

o:\cbrow\gmcw\hsa0212.d6



Aberdeen Altrincham Aylesbury Beverley Birmingham Blackburn Bristol Chelmsford Chester Coventry Derby Edinburgh Glasgow Grimsby Hereford Horsham Hove
Hull Ipswich Leeds Letchworth Liverpool Manchester Ormskirk Solihull Spalding Tunbridge Wells

A list of Partners' names is available from the above address

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales

A member of **HLB** International A world-wide organisation of accounting firms and business advisers