

The Directors
Huntleigh Healthcare Limited
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19 December 2000

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Dear Sirs

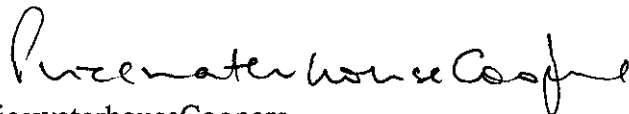
Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Huntleigh Healthcare Limited, registered number 942245 with effect from 19 December 2000.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Huntleigh Healthcare Limited.

Yours faithfully


PricewaterhouseCoopers

