

OUR REF: BE/jg/P260/Co

6 September 1995

Searl House
92 Chiswick High Road
London W4 1SH
Tel: 0181 994 7802
Fax: 0181 742 1313

The Board of Directors
Prestige & Surrey Nursing Group Limited
Frith House
28 Church Street
Croydon
Surrey
CR0 1RB

1006953

Dear Sirs

RE: PRESTIGE & SURREY NURSING GROUP LIMITED

We hereby resign as auditors of the Company with effect from the date thereof.

In accordance with Section 391(1) of the Companies Act 1985, we hereby state that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



KEYSE POULTER STERN
Chartered Accountants & Auditors

