

Coopers
& Lybrand

business assurance
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your reference

our reference

ABAS A/DGD/JM/bnahsres.sam

The Directors
British Nursing Association Healthcare Services Ltd
The Colonnades
Beaconsfield Close
Hatfield
Herts
AL10 8YD

3 July 1998

Dear Sirs,

Following the merger of Price Waterhouse and 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 British Nursing Association Healthcare Services Limited with effect from 1 July 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,



Coopers & Lybrand

