

1263446

SOUTHAMPTON HOUSE
317 HIGH HOLBORN LONDON WC1V 7NL
TELEPHONE: 020 7969 5500
FAX: 020 7969 5600
DX No: 1005 CHANCERY LANE LONDON
INTERNET: <http://www.haysallan.com>
E-MAIL: service@haysallan.com

HAYS ALLAN

CHARTERED ACCOUNTANTS

The Trustees
Help the Aged
St James's Walk
Clerkenwell Green
London
EC1R 0BE

28th July 2000

BAW/MB

Dear Sirs

Retirement as Auditors

We hereby resign as auditors of the Company with effect from the annual general meeting of the Company to be held on 28th September 2000. As required by 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 members or creditors of the company.

We confirm that we do not wish to make written representations or representations at the annual general meeting concerning our retirement as auditors as we are entitled to do under the Companies Act 1985.

Yours faithfully


Hays Allan



Alastair McDonald . Barry Addison . Jeremy Beard . Graham Elliott ATT* . Neil Gillam . Richard Jackson . Graham Lane . Adrian Lea
James Percival . David Riley . Nick Vaughton . Bernie Watson . Simon Wilks . Geoff Willis . Consultant: John Rose

*All Partners are Chartered Accountants except where qualifications are shown

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

PRINCIPAL ASSOCIATED FIRMS IN

NEW YORK PARIS GUERNSEY