12 August, 1998

Companies House, DX 33050 CARDIFF 1

Dear Sir,

Re: London Parkcare Limited - Co. No. 01825148

In accordance with Section 392(3) Companies Act 1985, we enclose the notice of resignation deposited at our registered office by our auditor Coopers & Lybrand

Yours faithfully

S.J. Bishy

S.J. BISHOP Company Secretary





business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

Temple Court 35 Bull Street Birmingham B4 6JT telephone (0121) 265 5000 facsimile (0121) 265 5050

your reference

our reference

London Parkcare Limited Craegmoor House 97 Friar Street Droitwich Worcs WR9 8EG

jct0671 17 July 1998

Dear Sirs

Following the merger of Price Waterhouse & 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 London Parkcare Limited with effect from 4 August 1998.

Yours faithfully

Coopers & Lybrand
Coopers & Lybrand