

12 August, 1998

Companies House,
DX 33050
CARDIFF 1

Dear Sir,

Re Ferguson Care Limited – Company No. 02582268

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

Yours faithfully,

S.J. Bishop

S.J. BISHOP
Company Secretary



**Coopers
& Lybrand**

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

Ferguson Care Limited
Craegmoor House
97 Friar Street
Droitwich
Worcs
WR9 8EG

jct0672
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 Ferguson Care Limited with effect from 4 August 1998.

Yours faithfully

Coopers & Lybrand

Coopers & Lybrand

Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.