



Chartered Accountants

Our ref: DG/SCJ

The Secretary
Baby Lifeline Limited
Empathy Enterprise Building
Bramston Crescent
Tile Hill Lane
Tile Hill
COVENTRY
CV4 9SW

28 March 2001

2661760

Dear Sir

We hereby resign as auditors to Baby Lifeline Limited.

We confirm there are no circumstances connected with our resignation which we believe should be brought to the attention of the members or directors of the company.

Yours faithfully

H Kidsons



Park House, Station Square, Coventry CV1 2NS.

Tel: 024 7625 6333. Fax: 024 7622 2101. e-mail: dgreen@kicov.hlbkidsons.co.uk www.hlbkidsons.co.uk

A list of offices and Partners' names is available from the above address.

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