

BINDER HAMLYN

31 December 1996

The Board of Directors
Huntleigh Healthcare Limited
310-312 Dallow Road
Luton
Beds
LU1 1TD

Andersen Worldwide

3 Victoria Square
Victoria Street
St Albans AL1 3TF
01727 836363 Telephone
01727 840993 Facsimile

Our ref A&BA/RCC/ADM/cd

Dear Sirs

This letter is formal notice of our resignation as auditors of Huntleigh Healthcare Limited with effect from today's date.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Binder Hamlyn

Co No 02693603

