

2706124

TEMPLE & CO.

Certified Accountants

P. Temple, F.C.C.A.,
R. J. Thurlow, F.C.C.A.,
A. B. Ansdell, F.C.C.A.,
N. J. Barks, F.C.C.A.

Garrick House,
76-80 High Street,
Old Fletton,
Peterborough PE2 8DR.

Telephone: (01733) 342444

Facsimile: (01733) 54704

Our Ref: DBT/C14241/LT
Your Ref:

22 May 1995

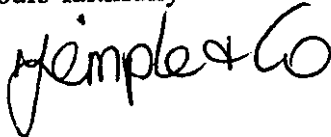
The Secretary
Conquest Care Homes (Peterborough) Limited
Conquest House
Straight Drove
Farcet Fen
Peterborough
PE7 3DJ

Dear Sirs

In accordance with the requirements of Section 392 and 394(1) of the Companies Act 1985, we hereby give formal notice of our resignation from the office of Auditors to your Company, such notice to operate and be effective from the date and time at which it is received at your Registered office.

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.

Yours faithfully



Temple & Co



When telephoning or calling please ask for

who is dealing with this matter

Authorised to carry on investment business by The Chartered Association Of Certified Accountants

In Association with BDO Stoy Hayward