

To the directors of Age Care and Leisure Services Limited

Company Number: 2716181

20th July 2000

Statement pursuant to Section 394 of the Companies Act 1985, as inserted by Section 123 of the Companies Act 1989

There are no circumstances in connection with our ceasing to hold office as auditors of Age Care and Leisure Services Limited which we consider should be brought to the notice of members or creditors of the company.

HAYS ALLAN
Chartered Accountants

