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The Directors
Nestor Healthcare Group plc
The Colonnades
Beaconsfield Close
Hertfield
Hertfordshire
AL10 8YD

26 FEB 2003

25 February 2003

Dear Sirs,

Notice of resignation as auditors *Helping Hands Care Limited (02757588)*

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Nestor Healthcare Group plc and its subsidiaries with effect from 27 February 2003 (see Appendix 1 for a complete list of subsidiary companies and registration numbers).

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Nestor Healthcare Group plc and its subsidiaries.

Yours faithfully,

 LLP

PricewaterhouseCoopers LLP



UK Companies and Registration Numbers

Appendix 1

Company	Registration No.
Nestor Healthcare Limited	839132
British Nursing Association Home Care Services Limited	1242883
Helping Hands Care Limited	02757588
HCMS Limited	3446369
Healthcall Group Limited	2422701
Healthcall Limited	1437517
Healthcall Medical (Holdings) Limited	2058777
Nestor Primecare Services Limited	1963820
Cleveland Healthcall Services Limited	2469671
Notepike Limited	2495515
Care Monitoring 2000 Limited	3750231
Nestor Medical Personnel Limited	1354821
Priam Limited	4261479
Nestor Healthcare Group Quest Trustees Limited	3893677
The HCMS Employee ESOT Trust	3492101
Nestor Equipment Leasing Limited	2975918
Nestor Health At Work	3672253