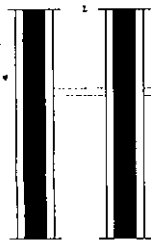


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indochoa & co

C H A R T E R E D A C C O U N T A N T S

34 Queensbury Station Parade
Edgware
Middlesex HA8 5NN
Tel: 0181-952 9591
Fax: 0181-951 0963
E-mail: hindocha@aol.com

Our Ref: YPH/SD/K15

Your Ref: 14th January 1998

Company Secretary
Goldsborough Homecare & Nursing Services Limited
Bridge House
Outwood Lane
Horsforth
Leeds
LS18 4UP

Dear Sirs

THE HELPING HANDS (UK) LIMITED

We hereby tender our resignation as auditors to the above company with effect from 25th November 1997.

For the purposes of Section 390(2) Companies Act 1985 we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members of creditors of the company

Yours faithfully


HINDOCHA & CO



REGISTERED TO CARRY ON AUDIT WORK AND AUTHORISED TO CARRY ON INVESTMENT BUSINESS
BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES



YASH P. HINDOCHA BA (HONS); FCA