

ARTHUR ANDERSEN

1 May 2001

The Company Secretary
Sun Healthcare Group UK Limited
193 Bath Street
GLASGOW

Arthur Andersen

191 West George Street
Glasgow G2 2LB
DX 561477 Glasgow 16

Tel 0141 222 2000
Fax 0141 222 2001

Direct line 0141 300 6522
Direct fax 0141 300 6500
E-mail kevin.weston
@uk.arthurandersen.com
Our ref EG/SM/leaM09

2837814

Dear Sir,

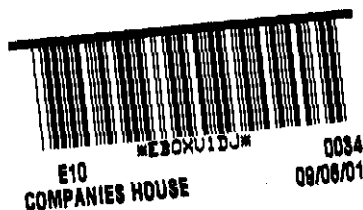
As requested, we hereby submit our resignation as auditors of Sun Healthcare Group UK Limited and the subsidiary undertakings as listed in Appendix 1.

In accordance with section 394 of the Companies Act of 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully,

Arthur Andersen

ARTHUR ANDERSEN



Modelfuture Limited – Company Number 2592789

Noblerevel Limited – Company Number 2743181

Ashbourne Group Europe Limited (formerly Sun Healthcare Group Europe) – Company Number 2247801

West Regent Healthcare Limited – Company Number 2779836

Ashbourne Healthcare Limited – Company Number 2542118

Sedbury Park Limited – Company Number 2312553

Ashbourne Leasing Limited – Company Number 1964687

Gradeindex Limited – Company Number 2594389

Firmprior Limited – Company Number 2568194

Community Care Management Services Limited – Company Number 2388404

APTA Healthcare (UK) Limited – Company Number 3088888

P.F. Young Limited – Company Number 1279314

SunChoice Services Limited (formerly Sun Healthcare Services Limited) – Company Number 2386663

Sunchoice UK Limited – Company Number 3149313

SunChoice Europe Limited (formerly Sunscript UK Limited) – Company Number 3017507

SunChoice Trading Limited (formerly West End Pharmacy Limited) – Company Number 781984

Intervital Limited – Company Number 1855124

Ashbourne Limited (formerly Sun Healthcare Group UK Limited) – Company Number 2958151

APTA Healthcare Limited – Company Number 2837814

Exceler Health Care Group Limited – Company Number 2582610

APTA Healthcare (Birmingham) Limited – Company Number 1615113

Exceler Healthcare Services Leasing Limited – Company Number 2276013

Larstrike Limited – Company Number 2337990

Cairncroft Limited – Company Number 1299665

Exceler Healthcare Services Limited – Company Number 2872835

Exceler Ireland Limited – Company Number 3135336

ASHBOURNE LIMITED
193-199 BATH STREET
GLASGOW G2 4HU

TELEPHONE 0141-222-2900 · FAX 0141-222-2911