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PANNELL. CHARTERED ACCOUNTANTS

Knowle House 4 Norfolk Park Road Sheffield S2 3QE Tel: 0114 276 7991 Fax: 0114 275 3538

The Directors Health & Care Services (NW) Limited The Coach House 78 South Park Lincoln LN5 8ES

A4/PJK/BJD/CP

4 February 1997

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

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

Panel Ker For to



The principal place of business where the list of partners is open to inspection is 78 Hatton Garden, London EC1N 8JA

Offices in:

London Aberdeen Birmingham Bristot Cardiff Colchester Derby Doncaster Edinburgh Exeter Glasgow Gt. Yarmouth Guildford

Ipswich Leeds Leicester Lincoln Liverpool Lowestoft Manchester Norwich Nottingham Shelfield

Stoke-on Trent Woodbridge Worcester

Pannell Kerr Foster is the UK member of the PKF International Association

Associated Firms: Channel Islands Isle of Man Northern Ireland Republic of Ireland Europe:

Austria Belgium Cyprus Czech Republic Denmark Finland France Germany Greece Hungary Israel Italy Luxembourg Morocco

Netherlands Norway Poland Portugal Russia Spain Sweden Switzerland Turkey

Australia Canada Canbbean Central and South America Africa Middle and Far East India New Zealand United States of America

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business