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

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

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

Pannell Kerr Foster

