

ARTHUR ANDERSEN

1 May 2001

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

Arthur Andersen
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Our ref EG/SM/leaM09

3017507

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

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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

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