

To the directors of Southern Cross  
Healthcare Services Limited

Company Number 03156327

---

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Southern Cross Healthcare Services Limited as of 15 August 2002.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Southern Cross Healthcare Services Limited which we consider should be brought to the attention of members and/or creditors of the company.



BDO Stoy Hayward

