

PricewaterhouseCoopers
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FAO Ian Lightley
South Manchester Healthcare (Holdings) Limited
P O Box 88
Wythenshaw Hospital
Manchester
M23 9PF

11 February 2003

Our ref: NJR/lac

Dear Sirs

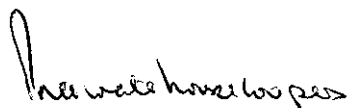
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of South Manchester Healthcare (Holdings) Limited, registered number 03502452, with effect from 18 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of South Manchester Healthcare (Holdings) Limited.

Yours faithfully



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Financial Services Authority for investment business activities.

South Manchester Healthcare Holdings Limited

Wythenshawe Hospital, PO Box 88 Manchester M23 9PF
Tel: 0161 291 5371, Fax: 0161 291 5378

Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

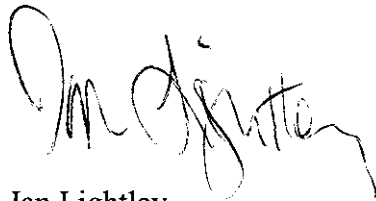
20 February 2003

Dear Sir

Company no.: 3502452

In accordance with Section 392(3) Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors PricewaterhouseCoopers.

Yours faithfully



Ian Lightley
Company Secretary