

Michael Lightowler For Wortley Byers LLP Cathedral Place Brentwood, Essex CM14 4ES

118 APR 2008

Dated 18th April 2008

To

The Directors

Medical Care Direct Limited (Company no 04119418) (the Company)

Dear Sirs

We resign as auditors of the Company with effect from 18th April 2008

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the/any Company

We further acknowledge that we have no claim against the Company for compensation for loss of office or otherwise and that there are no accrued fees or remuneration due to us

Yours faithfully

Keepers Taxation and Accountancy

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Registered in England No 4525255 Registered address as above TUESDAY



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Member of the Institute of Financial Accountants