

PAUL A.  
HILL & CO.

4189239

CHARTERED ACCOUNTANTS

3 Bull Lane  
ST IVES  
Cambs  
PE27 5AX

PAH646W.CCF

6 June 2002

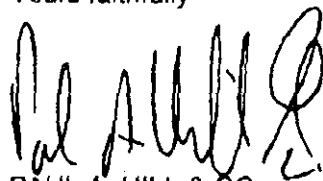
The Directors  
Cambridge Careforce Limited  
21 Holbrook Lane  
Chislehurst  
KENT  
BR7 6PE

Dear Sirs

We note that at the recent Annual General Meeting of the company we were not reappointed as Auditors.

We confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the company's members or creditors.

Yours faithfully



PAUL A. HILL &amp; CO

