

Bird Simpson

Our Ref: MGD/GS/944

Your Ref:

Bird Simpson & Co.

Chartered Accountants

144 Nethergate

Dundee

DD1 4EB

Telephone 01382 227841

Fax 01382 202622

22nd September 1998

Harvie Findlay, Esq., C.A.,
Wright Health Group Limited,
Dunsinane Avenue,
Kingsway West,
DUNDEE.
DD2 3QD.

7906

Dear Mr Findlay,

Wright Health Group Limited

We hereby resign as auditors of Wright Health Group Limited from 30th September 1998.

In accordance with Section 394 of the Companies Act 1985 we report that there are no circumstances connected with our resignation as auditors which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully,



Consultant

George L. Tasker C.A.

Partners

Murray G. Daigety C.A.

John L. Hope C.A.

I. Philip Garland B.Sc. C.A.

