

**MacIntyre Hudson**

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**MACINTYRE HUDSON**

CHARTERED ACCOUNTANTS

The Board of Directors  
Paracelsus UK Limited  
1 Waterhouse Square  
138-142 Holborn  
LONDON  
EC1N 2ST

3 March 1998

Our Ref: RS/sp/74

2140162

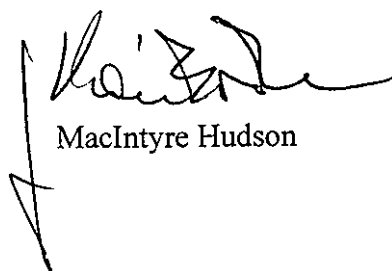
Dear Sirs

We hereby give notice of our resignation as Auditors of the company with immediate effect.

As required by Section 394 of the Companies Act 1985, we confirm that there are no circumstances in connection with our resignation as Auditors to the company which we consider should be brought to the attention of the members or the creditors of the company.

We would remind you that the Act requires us to file a copy of this statement with the Registrar of Companies. Accordingly, a copy of this statement has been sent to the Registrar today.

Yours faithfully



MacIntyre Hudson

