

PricewaterhouseCoopers
101 Barbirolli Square
Lower Mosley Street
Manchester M2 3PW
Telephone +44 (0) 161 245 2000
Facsimile +44 (0) 161 245 2910
Direct Phone 0161 245 2230
Direct Fax 0161 247 4101

FAO David Hammond
Mercia Healthcare Limited
County Hospital
Stonebow Road
Hereford
HR1 2BN

11 February 2003

Our ref: NJR/lac

Dear Sirs

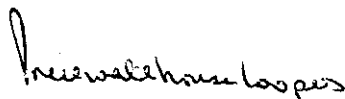
Notice of resignation as auditors

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 Mercia Healthcare Limited, registered number 03693524, with effect from 11 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 Mercia Healthcare Limited.

Yours faithfully



PricewaterhouseCoopers

