

The Directors
PMI Health Group Limited
Anderton Wharf
Soot Hill
Anderton
Northwich
Cheshire
CW9 6AA

12 July 2004

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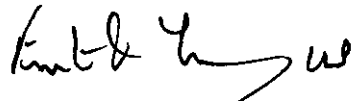
Dear Sir

PMI Health Group Limited - 2660256

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully


Ernst & Young LLP

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