

Kounnis Freeman

Chartered Certified Accountants

Sterling House 2 (b) Fulbourne Road London E17 4EE Tel: 020 8498 2700 Fax: 020 8498 2727

19 May 2000

Our ref: CP/DY/4L201

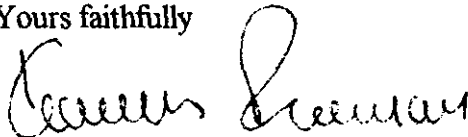
The Board of Directors
La Pierre Care Homes Ltd
60-61 Bartholomew Court
High Street
Waltham Cross
Herts EN8 7JU

Dear Sirs

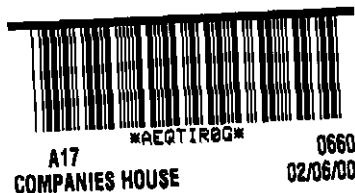
We hereby give you notice that we are resigning as Auditors of the company with immediate effect and in accordance with Section 390 of the Companies Act 1985.

There are no circumstances connected with our resignation other than the fact that in connection with the proposed arrangement whereby the company will give financial assistance for the purchase of its shares we were not in a position to complete the reports required as Auditors (under Section 156(4) of the Companies Act 1985) within the timescale required by the company.

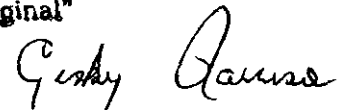
Yours faithfully



KOUNNIS FREEMAN



"We hereby certify this
to be a true copy of the
original"



D.K.Kounnis FAPA,FAIA, A.C.Stylianou ACA,FCCA, C.Petrides BSc.,FCA,FCCA, T.P.Pastou MInst BA, MFB,
T.Tsiritsipis BSc.,FCCA, M.Filiou BSc.,FCCA, C.A.Joannou BSc.,FCCA, G.Makris BA,ACA.

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