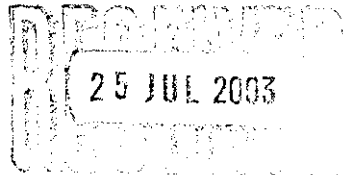




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The Board of Trustees  
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BUPA House  
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London  
WC1A 2BA



Our ref ab/547

Contact Mary Trussell  
020 7311 5461

24 July 2003

122385

Ladies and Gentlemen

#### Notice of resignation

We hereby give notice of our resignation as auditors of your company with immediate effect.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

*KPMG*

KPMG



KPMG LLP  
KPMG LLP, a UK limited liability partnership,  
is a member of KPMG International,  
a Swiss non operating association

Registered in England No OC301540  
Registered office:  
8 Salisbury Square,  
London EC4Y 8BB



STATEMENT TO THE TRUSTEES OF THE BUPA FOUNDATION ON  
CEASING TO HOLD OFFICE AS AUDITORS

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

*KPMG*

*KPMG*  
*Chartered Accountants*  
*Registered Auditors*