



KPMG Audit Plc

1 Puddle Dock
London
EC4V 3PD
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
DX 38050 Blackfriars

The Directors
Westminster Health Care Group Limited
Westminster House
Randalls Way
Leatherhead
Surrey
KT22 7TZ

Our ref ps/646

7 January 2003

Dear Sirs

Statement to the directors of Westminster Health Care Group Limited (registered number 01580744) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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.

Yours sincerely

Wm Audit Pl

KPMG Audit Plc



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KPMG Audit Plc is registered to carry on audit work by the Institute of Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
8 Salisbury Square
London EC4Y 8BB