



## KPMG Audit Plc

1 The Embankment  
Neville Street  
Leeds  
LS1 4DW  
United Kingdom

Tel +44 (0) 113 231 3000  
Fax +44 (0) 113 2313639  
DX 12097 Leeds 1

1903989

### Private & confidential

The Directors  
Goldsborough Homecare and Nursing  
Services Limited  
Bridge House  
Outwood Lane  
Horsforth  
Leeds LS18 4UP

Our ref ab/pb

26 April 2001

Dear Sirs

### Goldsborough Homecare and Nursing Services Limited (the "Company")

We hereby resign as the auditors of the Company with immediate effect and confirm that for the purposes of section 394(1) of the Companies Act 1985 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.

We also confirm that we have no outstanding claim against the Company for compensation for loss of office, professional fees or otherwise howsoever.

Yours faithfully

*J.C. Lee*  
*KPMG Audit Plc*

For and on behalf of  
KPMG Audit Plc



KPMG Audit Plc, a company  
incorporated under the UK Companies  
Acts, is a member of KPMG  
International, a Swiss association

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