



KPMG Audit Plc

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Private & confidential

The Directors
Helping Hands Care Limited
Bridge House
Outwood Lane
Horsforth
Leeds LS18 4UP

Our ref ab/pb

26 April 2001

Dear Sirs

Helping Hands Care 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.G. R.C.
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

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