



Plym House
3 Longbridge Road
Marsh Mills
Plymouth PL6 8LT
United Kingdom

Tel +44 (0) 1752 632100
Fax +44 (0) 1752 632110
DX 98914 Plympton

The Directors
Barchester Healthcare PLC
Suite 201
The Chambers
Chelsea Harbour
London
SW10 OXF

7 May 2002

Dear Sirs

STATEMENT TO THE DIRECTORS OF BARCHESTER HEALTHCARE PLC (no. 2792285) ON CEASING TO HOLD OFFICE AS AUDITORS

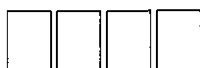
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG

Chartered Accountants

Registered Auditors



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection