



3160719.

PO Box 695  
8 Salisbury Square  
London EC4Y 8BB  
United Kingdom

Tel 0171-311 1000  
Fax 0171-311 5832  
Telex 8811541 KPMGLO G  
DX 38050 Blackfriars

The Directors  
Country House Nursing Homes Limited  
Provident House  
Essex Street  
LONDON  
WC2R 3AX

Our ref      jw/sam/547  
Contact      0171-311 5121

4 September 1996

Dear Sirs

**Notice of resignation**

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

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

Yours faithfully

KPMG

Enclosures:



Member firm of  
KPMG International

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.



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STATEMENT TO THE DIRECTORS OF COUNTRY HOUSE NURSING HOMES LIMITED  
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  
*Chartered Accountants*  
*Registered Auditors*

8 Salisbury Square  
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EC4Y 8BB

4 September 1996



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