

KPMG Audit Plc

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The Directors Riverside Childcare Limited **Trinity Court** Molly Millars Lane Wokingham Surrey **RG41 2PY**

Our ref Nr/jb/

Contact Bill Enevoldson 0161 838 4093

8 December 2002

Dear Sirs

Statement to the directors of Riverside Childcare Limited (no. 3210281) 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

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