



1 Forest Gate
Brighton Road
Crawley
RH11 9PT
United Kingdom

Tel +44 (0) 1293 652000
Fax +44 (0) 1293 652100
DX 89505 Crawley 4

The Directors
Rothcare Estates Limited
The Manor House
Squires Hill
Rothwell
Northamptonshire
NN14 6BQ

Our ref jp

Contact Jane Perkins
0116 2566183

5 July 2004

Dear Sirs

**Statement to the directors of Rothcare Estates Limited (Registered Number: 3941902)
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 LLP

KPMG LLP
Chartered Accountants
Registered Auditors
1 Waterloo Way
Leicester
LE1 6LP



A34
COMPANIES HOUSE

0503
15/07/04



KPMG LLP
KPMG LLP is a limited liability partnership.
It is a member of KPMG International, a Swiss
entity.

Registered in England No 0001846
Registered office:
25 Abchurch Lane
London EC4N 3DF

006--F 8102/013 T-246 +01162566050

FROM-KPMG, Leicester 12:42 05-07-04