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Private & confidential
The Directors
Rothcare Estates Limited
The Manor House
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Northamptonshire
NN14 6BQ

Our ref jlp/sg
Contact Jane Perkins
0116 256 6183

5 July 2004

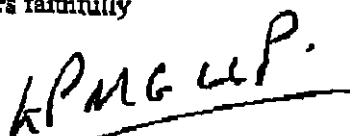
Dear Sirs

Notice of Resignation - Rothcare Estates Limited (Registered Number 3941902)

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 LLP

Enclosures:



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COMPANIES HOUSE 15/07/04



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