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United Kingdom

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

Our ref L004LLP06

Contact David Forge

11 June 2002

Dear Sirs

Rothcare Estates Limited Registered Number - 3941902

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

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

Yours faithfully

KPMG



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



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COMPANIES HOUSE

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21/06/02

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

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



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Contact David Forge
01293 652000

11 June 2002

Dear Sirs

Statement to the directors of Rothcare Estates Limited (no. 3941902) 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 faithfully

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