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The Directors
Catalyst Healthcare (Hexham) Holdings
Limited
9th Floor
St James Buildings
Oxford Street
Manchester
M1 6FQ

4108-766

Your ref

Our ref jpfh/prc/5-011

Contact Jonathan Hurst
0161 246 4080

10 June 2002

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 sincerely

KPMG

KPMG



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

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

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



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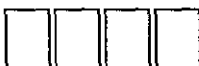
10 June 2002

Dear Sirs

Statement to the directors of Catalyst Healthcare (Hexham) Holdings Limited (No. 04108766) 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



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