



14

Edward VII Quay
Navigation Way
Ashton-on-Ribble
Preston PR2 2YF
United Kingdom

Tel +44 (0) 1772 722822
Fax +44 (0) 1772 736777
DX 721430 Preston 19

The Directors
Newfield Care Limited
5 Fleet Street
LYTHAM ST ANNES
Lancashire
FY8 2DP

Our ref pb/kma/mb/38
newnc/llp
Contact Peter Brown
0161 246 4776

21 May 2002

Dear Sirs

Notice of resignation – registered number: 2090431

We hereby give notice that we shall not be seeking re-appointment as auditors of the company when our present term of office expires at the forthcoming annual general meeting of the company.

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

Yours faithfully

Wm. C.

KPMG

Enclosures:



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

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

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