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The Directors  
Birch Homes Limited  
Miller House  
18 South Groathill Avenue  
Edinburgh  
EH4 2LW

Your ref

Our ref lmsb/202

Contact Lorraine Bennett  
0131 527 6624

24 June 2002

Dear Sirs

**Notice of resignation – Birch Homes Limited (No 2196684)**

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

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