

PricewaterhouseCoopers
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The Directors
Craegmoor Limited
Hillcairn
St. Andrew's Road
Droitwich
Worcestershire
WR9 8DJ

3016116

28 February 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the subsidiaries of Craegmoor Limited as listed in the attached schedule, with effect from 3 March 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the subsidiary companies of Craegmoor Limited as listed in the attached schedule.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers



Attachment: Schedule of subsidiary companies of Craegmoor Limited to which this letter applies.

Schedule of subsidiary companies of Craegmoor Limited

Name: Registered number:

▪ Alphabet Children's (Fostering) Services Limited	3078674
▪ Alphabet Children's Services Limited	2939514
▪ Boughton Manor Nursing Home Limited	2051044
▪ Comfort Services Limited	2960351
▪ Concept Care Limited	2225965
▪ Conquest Care Homes (March) Limited	2669273
▪ Conquest Care Homes (Norfolk) Limited	2894168
▪ Conquest Care Homes (Peterborough) Limited	2706124
▪ Conquest Care Homes (Soham) Limited	3934362
▪ Craegmoor Group Limited	2825572
▪ Craegmoor Healthcare Company Limited	3830455
▪ Craegmoor Holdings Limited	3830300
▪ Craegmoor No 2 Limited	4229516
▪ Ferguson Care Limited	2582268
▪ Grovedraft Limited	4166805
▪ Health & Care Services (Humbs) Limited	2507285
▪ Health & Care Services (NW) Limited	2847005
▪ Health & Care Services (Yorks) Limited	2570302
▪ Health and Care Services UK Limited	2083074
▪ Innova Healthcare Limited	2806297
▪ Irvine Care Limited	2647877
▪ London Parkcare Limited	1825148
▪ Parkcare Homes Limited	2155276
▪ Parkcare Homes No 2 Limited	4000281
▪ Southbank Private Nursing Home Limited	1221248
▪ Southern Counties Care Limited	2213016
▪ Specialised Courses Offering Purposeful Education Limited	2485984

Schedule of subsidiary companies of Craegmoor Limited (continued)

Name: Registered number:

▪ Speciality Care (Addison Court) Limited	3011310
▪ Speciality Care (Care Homes) Limited	3257732
▪ Speciality Care (Cedar Grove) Limited	2965110
▪ Speciality Care (Learning Disabilities) Limited	2953416
▪ Speciality Care (Medicare) Limited	2970714
▪ Speciality Care (Rehab) Limited	2965073
▪ Speciality Care (REIT Homes) Limited	3071279
▪ Speciality Care (Rest Care) Limited	3257061
▪ Speciality Care (Rest Homes) Limited	3010116
▪ Speciality Care (UK Lease Homes) Limited	3071277
▪ Speciality Care Limited	2787609
▪ Speciality Equestrian Centre Limited	3156702
▪ Speciality Healthcare Limited	2904221
▪ Ty Craig Nursing Home Limited	1839561
▪ Yorkshire Care Homes Limited	2676447
▪ Yorkshire Parkcare Company Limited	1915148