



KPMG Audit Plc

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The Directors
Westminster Health Care (NH) Limited
Westminster House
Randalls Way
Leatherhead
Surrey
KT22 7TZ

Our ref ps/646

7 January 2003

Dear Sirs

Statement to the directors of Westminster Health Care (NH) Limited (registered number 03486535) 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 sincerely

KPMG Audit Plc

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KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

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