

# Auditor's Independence Declaration

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**PricewaterhouseCoopers**  
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As lead auditor for the audit of InvoCare Limited for the year ended 31 December 2005,  
I declare that to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of InvoCare Limited and the entities it controlled during the period.

A handwritten signature in blue ink, appearing to read 'John Gordon'.

**John Gordon**  
Partner  
PricewaterhouseCoopers

31 March 2006  
Sydney