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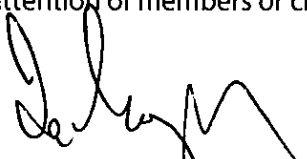
The Board of Trustees
Guy Pilkington Memorial Home Ltd
Fairfield Independent Hospital
Crank
St Helens
Merseyside
WA11 7RS

13 July 2010
Our Ref IL/SN/GUY001

Dear Sirs,

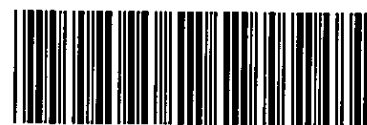
**STATEMENT TO THE DIRECTORS OF GUY PILKINGTON MEMORIAL HOME LIMITED ON CEASING
TO HOLD OFFICE AS AUDITOR**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that need to be brought to the attention of members or creditors of the company



Ian Lloyd (Senior Statutory Auditor)
For and on behalf of Styles & Co Accountants Limited

THURSDAY



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ATSGKMAR

05/08/2010

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COMPANIES HOUSE