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Russell Smith, F.C.A.

Robert Pickles, F.C.A.



Our Ref: MNR700/DAI/alw

31st October 2005

2727907

The Directors,
Manor House Nursing Home (Stamford Bridge) Ltd,
2 Stamford Bridge West,
Stamford Bridge,
York.
YO41 1AJ

Dear Sirs,

In accordance with Section 392 of the Companies Act 1985 (as amended), we hereby resign as Auditors of the Company. The resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office other than already disclosed, that we consider should be brought to the attention of the Company's Members or Creditors.

Yours faithfully,
J. W. Pickles & Co.

per



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