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RT/LS/MP/13561

29 September 2003

Manor House Nursing Home (Stamford Bridge) Limited Stamford Bridge York North Yorkshire YO4 1AJ



CHARTERED ACCOUNTANTS

MONKGATE HOUSE 44 MONKGATE YORK YO31 7HF

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- (f) 01904 341201
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Dear Sir

We hereby submit our resignation as auditors of Manor House Nursing Home (Stamford Bridge) Ltd with effect from 29 September 2003.

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 faithfully

Garbutt & Elliott Limited

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