



Horwath Clark Whitehill

Horwath Clark Whitehill
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Our Ref: LOA0428/CS

25 June 2004

The Directors
1 Battersea Square
Battersea
London
SW11 3PZ

Dear Sirs

Notice of resignation as auditors

Following the conversation of Horwath Clark Whitehill to a Limited Liability Partnership (LLP) from 1 April 2004, we have agreed with you that the new firm, Horwath Clark Whitehill LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Ebbgate Nursing Homes London Limited, registered number 02857862.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Ebbgate Nursing Homes London Limited.

Yours faithfully

Horwath Clark Whitehill
Horwath Clark Whitehill

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