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DLA PIPER
WE HEREBY CERTIFY THIS TO BE A TRUE COPY
OF THE ORIGINAL
DATE 25/3/2010
SIGNED DLA PIPER UK LLP
DLA PIPER UK LLP

Dear Sirs

Cheadle Royal Healthcare Limited (the "Company")

We hereby resign as auditors of the Company with effect from today's date and, in accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies

Yours faithfully

Deloitte LP

Deloitte LLP

18 March 2010

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COMPANIES HOUSE

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