

4 April 2005

MFG/03248

3862667

SAGE 
& COMPANY
CHARTERED ACCOUNTANTS

The Company Secretary
Celtic Care (North Wales) Limited
The Colonnades
Beaconsfield Close
Hatfield
Herts
AL10 8YD

54 Kinmel Street

Rhyl

Denbighshire

LL18 1AR

Tel 01745 343873

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Dear Sirs

As we have ceased to hold office of auditor for the above named company we are writing to confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

A copy of this letter has been deposited with the Registrar of Companies.

Yours faithfully



Sage & Company



Offices also at Colwyn Bay & Chester

Sage & Company Business Advisors Ltd
practising as Sage & Company

Registered in Wales Company No 4685643
Registered Office: 54 Kinmel Street, Rhyl, Denbighshire LL18 1AR
Directors: David C. Thomas, Richard L. Roberts & Matthew Gilmartin

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.



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