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COOPER ■ PARRY

Our ref: AMMH/SMCM/MA010

21 September 2004

The Directors
Mayflower Hospitals Limited
Bolton Road
Off Buller Street
Bury
Lancashire
BL8 2BS

Dear Sirs

MAYFLOWER HOSPITALS LIMITED

We hereby resign our office as auditors of the Company as of today's date and we confirm 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.

Yours faithfully

Cooper Parry LLP

Cooper Parry LLP



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