

4152700

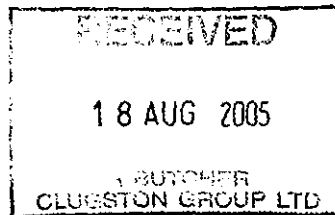


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The Directors
Normanby Healthcare (Holdings) Limited
St Vincent House
Normanby Road
Scunthorpe
North Lincolnshire
DN15 8QT



16 August 2005

PBH/LIB/EMP

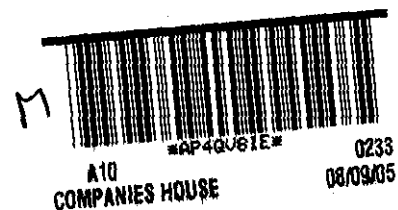
Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of Normanby Healthcare (Holdings) Limited. This resignation takes effect from 16 August 2005.

In accordance with section 394 (1) of that Act, 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 Normanby Healthcare (Holdings) Limited, registered number 4152700.

Yours faithfully

Ernst & Young LLP



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