

N. Caley
N. CALEY
ASST. COMPANY SECRETARY

15 December 2006

The Directors
Behappy (McCarthy & Stone) Limited
Homelife House
26-32 Oxford Road
Bournemouth
Dorset
BH8 8EZ

AU/NP/DM/SB

5727293

Dear Sirs,

Behappy (McCarthy & Stone) Limited

Further to our recent discussions, and in accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of Behappy (McCarthy & Stone) Limited, ("the Company") with immediate effect.

In accordance with Section 394(1) of the Companies Act 1985, 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.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP

THURSDAY



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COMPANIES HOUSE



INVESTOR IN PEOPLE

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