

PARKHILL MACKIE & Co.

CHARTERED ACCOUNTANTS

60 Wellington Street • Glasgow G2 6HJ Tel: 0141 226 4994 • Fax: 0141 204 1024 Email: pm@parkhillmackie.co.uk

SCM/YJ/S591/RM

Our Ref:

Your Ref:

23 August 2004

The Directors
St Vincent's Hospice Limited
Midton Road
Howwood
Renfrewshire
PA9 1AF

fc150/48

Dear Sir

RESIGNATION OF AUDITORS

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We hereby submit our resignation as auditor of your company to take immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that should be brought to the notice of the members or creditors of the company.

Yours faithfully

Auditors

SCT SIZJWYAF 0106
COMPANIES HOUSE 06/09/04