

Grant Thornton UK LLP  
Chartered Accountants  
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Our Ref AGHG/C0770/AUDIT/2004/GMCP

The Board of Directors  
Carrick Care Homes Limited  
39 Victoria Road  
Barrhead  
G78 1NQ

31st August 2004

Dear Sirs

**CARRICK CARE HOMES LIMITED**

SC151487

We hereby resign as auditors of Carrick Care Homes Limited (the "Company") with effect from today's date. In accordance with Section 394 of the Companies Act 1985 (as amended), we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the Company's members or creditors.

Yours faithfully

*Grant Thornton UK LLP*

Grant Thornton UK LLP  
Chartered Accountants

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CAR/159/29 – Auditors resignation (Carrick) (25.doc)

