Our Ref L/GWA/B341

10 June 2004

ritsonsmith
CHARTERED ACCOUNTANTS

The Directors
Balmoral Nursing Homes Limited
16 Carden Place
ABERDEEN
AB10 1FX

SC158340

Dear Sirs

Balmoral Nursing Homes Limited (The "Company")

We resign as auditors of the Company with immediate effect.

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

We authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully

GLASGOW 16 June 2004
CERTIFIED A TRUE COPY

Neil G Davidson
SOLICITOR & NOTARY PUBLIC

SCT 8Y5YDW13 0785
COMPANIES HOUSE 17/06/04

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