

Private and Confidential

The Directors
Stobhill Healthcare Facilities (Holdings) Limited
c/o Infrastructure Managers Limited
2nd Floor
11 – 15 Thistle Street
Edinburgh
EH2 1DF

Email Edinburgh@tenonaudit.com
Our ref ST165/JMC/JL/G0309JL03
Date 22 June 2009

Dear Sirs

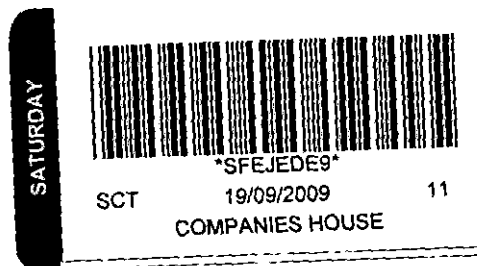
**STOBHILL HEALTHCARE FACILITIES (HOLDINGS) LIMITED
STATEMENT TO THE DIRECTORS ON CEASING TO HOLD OFFICE AS AUDITORS**

In accordance with section 519 of the Companies Act 2006 we confirm that there are no circumstances connected with our resignation as auditors to the above named company that we consider should be brought to the attention of the members or creditors.

Yours faithfully

Tenon Audit Limited

Tenon Audit Limited
Registered Auditor



Advisers to entrepreneurs

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Tenon Audit Limited. Registered Office The Poynt, 45 Wollaton Street, Nottingham NG1 5FW No 4045321 England

Registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.
Tenon Group PLC is a separate company that provides professional resources and certain services to Tenon Audit Limited under the terms of a formal agreement on an arms-length basis.

A list of directors is maintained for inspection at the Registered Office.