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28 June 2004

The Manor Park Cemetery Company Limited
The Cemetery
Sebert Road
Forest Gate
London E7 0NP

Dear Sirs

In accordance with Section 392 of the Companies Act, we give notice that we are resigning as auditors of The Manor Park Cemetery Company Limited, registered number 8415 with effect from 28 June 2004.

In accordance with Section 394 of the Companies Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of The Manor Park Cemetery Company Limited.

Yours faithfully

Sterling Milne LLP

Sterling Milne LLP

enc

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REGISTERED AUDITORS
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TAXATION CONSULTANTS**

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