

Ref: LW/5410/SIW

14 June 2005

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

Dear Sirs

**THE MANOR PARK CEMETERY COMPANY LIMITED – COMPANY
NUMBER: 00008415
NOTICE OF RESIGNATION AS AUDITORS**

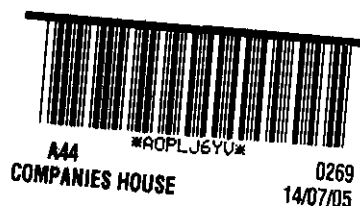
Following the conversion of Goodman Jones to a Limited Liability Partnership (LLP) from 1 June 2005, it is proposed that the new firm, Goodman Jones LLP will replace us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give you formal notice of our resignation as auditors to the company with effect from 14 June 2005.

We also, in accordance with Section 394(1) of the Companies Act 1985, confirm that there are no circumstances connected with our resignation as auditors which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

Goodman Jones



PARTNERS

Anthony P Dobrin FCA
Raymond C Morris FCA
Stephen I Wildman FCA
William E Grossman FCA
Larry M Phillips FCA
Michael D Goldstein FCA ATII
Jack M Finesilver FCA
Maurice P G Austin FCA
Peter J Rogol FCA MAE
Jane C Bates FCA
Graeme P Bursack FCA
Julian R Flitter FCA
Philip H Woodgate FCA
Çetin Suleyman FCCA

DIRECTORS

TAX David J C Moore ATII
IT Daren L Oliver MIAP