



Horwath Clark Whitehill

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10 August 2005

The Board of Directors
Ebbgate Nursing Homes Limited
Regent House
16 Lombard Road
Battersea
London SW11 3PZ

Dear Sirs

EBBGATE NURSING HOMES LIMITED ('the company')

In accordance with the requirements of Section 392 of the Companies Act 1985 and at your request we formally resign as auditors of the company with effect from the date of this letter.

For the purposes of Section 394 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within 14 days of receipt.

Yours faithfully

Horwath Clark Whitehill LLP
Horwath Clark Whitehill LLP

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