

Nexia Audit

— Limited —

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2647567

The Directors
Craegmoor Healthcare
Craegmoor House
97 Friar Street
Droitwich
Worcs WR9 8EG

3 February 2003

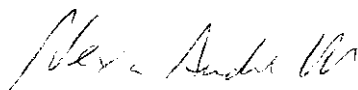
NX/NA/IR

Dear Sirs

La Pierre Care Homes Limited

We hereby resign as auditors in accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



Nexia Audit Ltd



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COMPANIES HOUSE

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25/02/03

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