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Ernst & Young LLP
1 More London Place
London
SE1 2AF

Tel +44 20 7951 2000
Fax +44 20 7951 1345
ey.com

The Directors
Lifeways Rose Care and Support Ltd
56 Southwark Bridge Road
London, SE1 0AS

05 July 2016

Dear Sirs

Lifeways Rose Care and Support Ltd
Company Registered Number: 05782691

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Lifeways Rose Care and Support Ltd. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm there are no circumstances connected with our resignation that should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that Lifeways Rose Care and Support Ltd has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditor. Further guidance on this notification has been issued by the appropriate audit authorities - the Financial Reporting Council and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

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