

30 November 2012

The Directors
European Care & Lifestyles (UK) Limited
Two Parklands Business Park
Birmingham Great Park
Rubery
Birmingham
West Midlands
B45 9PZ

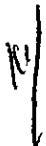
KLSA LLP
Klaco House
28-30 St John's Square
London EC1M 4DN
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Our Ref KS/30 11 2012/1444

Dear Sirs

**STATEMENT TO THE DIRECTORS OF EUROPEAN CARE & LIFESTYLES (UK) LIMITED
ON CEASING TO HOLD OFFICE AS AUDITOR**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that need to be brought to the attention of members or creditors of the company and its subsidiaries as detailed in enclosed appendix



Ketan Shah (Senior Statutory Auditor)
For and behalf of KLSA LLP, Chartered Accountants
30 November 2012



APPENDIX

~~European Lifestyles Group Limited~~
European Lifestyles Limited
European Wellcare Education Limited
European Wellcare Lifestyles Limited
European Wellcare Homes Limited
European Care (Allanbank) Limited
European Care (North) Limited
European Lifestyles (SW) Limited
European Care (UK) Limited
European Care (SW) Limited
European Care (England) Limited
Grwp Gofal Cymru Care Homes South Limited
European Care (GB) Limited
European Care (Combined) Limited
European Care (Queens) Limited
Grwp Gofal Cymru Lifestyles North Limited
European Lifestyles (B) Limited
European Lifestyles (C) Limited
Grwp Gofal Cymru Lifestyles South Limited
European Care (Pirton) Limited
European Care (Kler) Limited
European Care (Derby) Limited
European Care (South) Limited
European Care (West) Limited
New Horizon Centre Limited
Grwp Gofal Cymru Care Homes North Limited
European Care (Danbury) Limited
European Lifestyles (FL) Limited
European Care (Geffen) Limited
~~European Care (Gillingham) Limited~~
European Lifestyles (NE) Limited

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