

Chartered Accountants

30 November 2012

The Directors
European Care & Lifestyles (UK) Limited
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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

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





KLSA LLP is a limited liability partnership registered in England and Wales with Registered Number OC342575. A list of members' names and their professional qualifications is available for inspection at the Registered Office at the above address. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities by the institute of Chartered Accountants in England and Wales.

APPENDIX

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-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 Lifegtyles North Limited

European Lifestyles (B) Limited

European Lifestyles (C) Limited

Grwp Gofal Cymra Lifestyles South Limited

European Care (Pirton) Limited

European Cape (Kler) Limited

European Gare (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