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2988710

The Directors
Companies whose details are set out in the
Appendix to this letter (each a "Group
Company" and together the "Group
Companies")

Our ref sb/ss

Contact Stephanie Beavis
01473 204454

We hereby certify this is a true and
complete copy of the original
MARRIOTT HARRISON
SOLICITORS

24 September 2010

Staple Court
11 Staple Inn Buildings
London
WC1V 7QH

28.9.2010

Dear Sirs

We write to you as directors of the Group Companies

With immediate effect on completion of the acquisition of the companies by City And County Healthcare Group Limited of Guardian Homecare UK Limited, we hereby give notice of our resignation as auditors of each Group Company. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each Group Company falls outside the definition of a major audit and therefore your notification should be made to the ICAEW

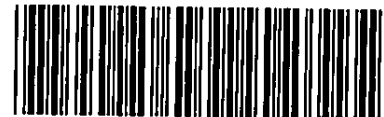
We further acknowledge that we have no claim against any Group Company for compensation for loss of office or otherwise and that there are no accrued fees or remuneration due to us

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

WEDNESDAY



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29/09/2010

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