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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

24 September 2010

Dear Sirs

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as directors of the Group Companies

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of each of the Group Companies that we consider should be brought to the attention of the respective Group Companies' members or creditors

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc



Appendix

<i>Company name</i>	<i>Company registered number</i>
Guardian Homecare UK Ltd	4014602
*Guardian Homecare Kent Limited	2988710 0
Guardian Homecare Essex Limited	4194534
Guardian Homecare Services (Surrey & Mid-Sussex) Ltd	4501662