

The Directors
Synarbor Healthcare Limited and Synarbor Global Solutions Limited
2nd Floor, Sir Wilfrid Newton House
Thorncliffe Park

Thorncliffe Park Chapeltown Sheffield, S35 2PH

21 December 2011

Dear Sirs,

Ceasing to hold office as auditors

Further to our conversation on 1 December 2011 and in accordance with Section 519 of the Companies Act 2006 (the "Act"), we enclose our statement of no circumstances connected with ceasing to hold office as auditors of Synarbor Healthcare Limited and Synarbor Global Solutions Limited (the "Companies") In addition, we would like to remind you of your reporting requirements under the Act

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COMPANIES HOUSE

The Companies' statutory obligations can be found in Sections 510, 511, 512 and 523 of the Act The resolution removing us as auditor must be filed with the Registrar of Companies within 14 days. Unless we receive notice from the Companies of an application to the court within 21 days of the date on which our statement of no circumstances is deposited at your registered office (the "Date of Deposit"), we must within a further 7 days send a copy of our statement of no circumstances to the Registrar of Companies

The Act also obliges PricewaterhouseCoopers LLP ("PwC") and the Companies separately to notify the "appropriate audit authority" of the fact that PwC, as auditor of the Companies is leaving office before the end of our "terms of office" and the reasons for our ceasing to hold office. As the audit of the Companies does not fall within the definition of a 'major audit' under Section 525(2) of the Act and statutory guidance in relation to notifications by auditors and companies issued by the Professional Oversight Board ("POB") of the Financial Reporting Council, the appropriate audit authority is the Institute of Chartered Accountants in England and Wales ("ICAEW"). The Companies' notice to the ICAEW should be sent within 14 days of the Date of Deposit. If you have any concerns as to how the Companies and their directors, should meet their obligations then we recommend that you seek legal advice.

We draw your attention to a briefing paper, 'When auditors leave office', jointly produced by PwC and Herbert Smith solicitors, which provides more detailed consideration of our respective responsibilities. This briefing paper can be found on our website.

Yours faithfully,

PricewaterhouseCoopers LLP

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Prienterham Corgens LLP

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