

The Administrators – Grant Thornton UK LLP
Castlebeck Care Holdings Ltd
Castlebeck Care (Teesdale) Ltd
Castlebeck Group Ltd
Castlebeck Property Holdings Ltd
CB Care Ltd
4 Hardman Square
Spinningfields
Manchester
M3 3EB

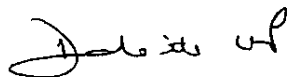
20 January 2014

Dear Sirs

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their registered office

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies

Yours faithfully



Deloitte LLP

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies for each company within 14 days of receiving this letter

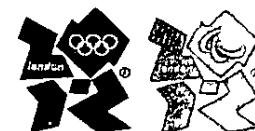
You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter



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