



Our ref DJC/DR/GLM/00529800

7 July 2010

CHARTERED ACCOUNTANTS

Private and Confidential
The Directors
Glencare (Scotland) Limited
Eastbourne House
3 Little Causeway
Forfar
Angus
DD8 2AD

DUNDEE
14 City Quay DD1 3JA
TEL 01382 312100 FAX 01382 312101

FORFAR
Westby, 64 West High Street DD8 1BJ
TEL 01307 474274 FAX 01307 474275

PERTH
3 Atholl Place PH1 5ND
TEL 01738 637937 FAX 01738 627530

EMAIL info@eqaccountants.co.uk
WEB www.eqaccountants.co.uk

Dear Sirs

**Statement to the directors of Glencare (Scotland) Limited
(number SC096630) on ceasing to hold office as auditors
pursuant to Section 519 of the Companies Act 2006**

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

EQ



PARTNERS
DAVID CAMERON BA CA
GRAEME DAVIDSON BA CA
MARK GALLACHER BA CA
IAIN GORDON MA (Hons) CA
JOHN HOGG
KEITH HOPKINS FCA FEP
JOHN LANGLANDS FCCA
DAVID MORRISON MA CA CTA
ALAN TUCKER BA (Hons) FCA

REGISTERED TO CARRY ON AUDIT WORK &
REGULATED FOR A RANGE OF INVESTMENT
BUSINESS ACTIVITIES IN THE UK BY THE INSTITUTE
OF CHARTERED ACCOUNTANTS OF SCOTLAND

Kreston International
A global network of independent accounting firms