

September 18, 2012

VIA SEDAR

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission – Securities Division
The Manitoba Securities Commission
Autorité des marchés financiers
New Brunswick Securities Commission
Nova Scotia Securities Commission
Securities Office, Prince Edward Island
Newfoundland Superintendent of Securities

Dear Sirs/Mesdames:

Re: Extendicare Inc.

We refer to the final short form prospectus of Extendicare Inc. (the "**Corporation**") dated September 18, 2012 (the "**Prospectus**") relating to the offering by the Corporation of \$110,000,000 aggregate principal amount of 6.00% convertible unsecured subordinated debentures due September 30, 2019 of the Corporation.

We hereby consent to the use of our firm's name on the cover page of the Prospectus and under the headings "*Eligibility for Investment*", "*Certain Canadian Federal Income Tax Considerations*" and "*Legal Matters and Interests of Experts*" and to the reference to our opinions under the headings "*Eligibility for Investment*" and "*Certain Canadian Federal Income Tax Considerations*".

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that is derived from our opinions referred to above or that are within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

"Bennett Jones LLP"