



26 July 2002

The Company Secretary  
L Rowland & Company (Retail) Limited  
Dolydd Road  
Wrexham  
LL13 7TF

Arthur Andersen  
Four Brindleyplace  
Birmingham  
B1 2HZ  
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Our ref: jal/sm/046/als

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

L Rowland & Company (Retail) Limited  
L Rowland & Company Ltd  
EG Collins (New Ferry)  
Alun Williams Limited  
GF O'Brien Limited 1413564  
GF O'Brien Holdings Limited  
Speke Chemists Limited  
AW Sutton (Chemists) Limited  
Harold Barton (Chemists) Limited  
Castletown Chemists Limited  
Associated Birkenhead Chemists Limited  
GA Moffat & Sons Limited  
Naylors (Chemists) Limited  
Bakes Chemist Limited

In accordance with section 394 of the Companies Act 1985, 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 companies' members or creditors.

Yours faithfully,

Arthur Andersen

