

FITZGERALD • MITHIA

ACCOUNTANTS

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The Directors
Mayfair Chemists Limited

Your Ref

Our Ref

SM/CG

1788 271

5 August 2005

Dear Sirs,

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our formal resignation as auditors of your company. The resignation takes effect from the date of this letter.

In accordance with Section 394 of the 1985 Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,

Fitzgerald Mithia

FITZGERALD MITHIA

