



26 July 2002

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

Arthur Andersen
Four Brindleyplace
Birmingham
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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
GF O'Brien Holdings Limited 2624 2802
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

