

# CHANDLERS

## CHARTERED ACCOUNTANTS

P.O. Box 100  
Anson Court  
Lin Road, St. Clements  
St. Martin  
Guernsey, Channel Islands  
GY1 1NF

Telephone: 044 (0)1481 234411  
Facsimile: 044 (0)1481 234455

The Directors  
Rochdale Specsavers Limited  
67 Yorkshire Street  
Rochdale  
Lancashire  
OL16 1BZ

3009857

Our ref: DC/VB/V200

25 February 1999

Dear Sirs

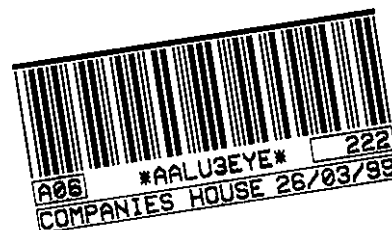
Further to our discussions we resign as auditors of Rochdale Specsavers Limited.

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

*Chandlers*

Chandlers



dict12b doc, 25/02/99

Partners: S. W. Chandler • A. C. Pickford • D. I. Clark • C. K. Dawson  
Registered Auditors  
Associated offices worldwide

TOTAL P.02