

Your ref:
Our ref: WEJ
Date: 31 May 2005

HLB AV Audit plc

Fourth Floor
One Victoria Street
Bristol
BS1 6AA

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

Dear Sirs

ROCHDALE SPECSAVERS LTD - 3009857

We hereby give notice that we tender our resignation as Auditors of the above named company.

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

We enclose a signed copy of this letter so that you may send it to the Registrar of Companies.

Yours faithfully



HLB AV Audit plc



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Chartered Accountants in England & Wales.

HLB AV Audit plc
Registered in England No 4277427.
Registered Office: 66 Wigmore Street, London W1U 2HQ.