

26 July 2002

The Company Secretary
Phoenix Medical Supplies Limited
Rivington Road
Whitehouse Industrial Estate
Runcorn
Cheshire
WA7 3DJ

Arthur Andersen
Four Brindleyplace
Birmingham
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Our ref: jal/sm/044/als

Dear Sir,

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

Phoenix Medical Supplies Limited 3603234
L Rowland & Company (Wholesale) Limited
George Foster (Burnley) Limited
Fosters Daniels Limited
Fosters Healthcare Limited
Border Chemists Alliance Limited
Pharmacept Limited
HM Brooks Limited
Proctor's Pharmacies Limited
Phillip Harris Medical Limited
Branded Goods Wholesale Limited
Culterwalk Limited
Marbleward Limited
Graham Tatford & Co 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

