

Our ref: FEJMcC/GES/B410

Your ref:

Date: 15 October 2004



Wylie⁺ Bisset

Chartered Accountants
Business & Tax Advisers

Attention of Paul Hardy
Lloyds Pharmacy
Sapphire Court
Walsgrave Triangle
Coventry
CV2 2TX

165451

Dear Sirs

D J & M BOYLE LIMITED

We refer to your letter of 14 October 2004 and hereby resign as auditors under the terms of the sale agreement between yourselves and Mr and Mrs Boyle.

We confirm that there are no matters which should be brought to the attention of the new auditors or accountants.

Yours faithfully

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Allan O'Hagan BA

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Donald McKinnon MIPA

REGISTERED
TO CARRY ON
AUDIT WORK
AND A RANGE
OF INVESTMENT
BUSINESS ACTIVITIES
BY THE
INSTITUTE OF
CHARTERED
ACCOUNTANTS OF
SCOTLAND



GES/C

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