

To The Directors
Galpharm Trading Limited (the "Company")
13 Station Street
Huddersfield
West Yorkshire
HD1 1LY

Victoria Court
91 Huddersfield Road
Holmfirth
HD9 3JA
t 01484 685413
f 01484 682206
e info@rogersandco.co.uk
w www.rogersandco.co.uk

9 January 2008

Dear Sirs,

We hereby resign our office as auditors of the Company with immediate effect

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company

We confirm that there are no amounts owing to us by the Company in respect of our fees or on any other account

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies

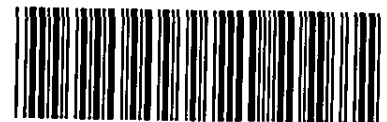
Yours faithfully,

EXECUTED AS A DEED)
by ROGERS & CO)
acting by two Directors)
or a Director and Secretary)

R A Barrowclough
Director

D E Barrowclough
Secretary

THURSDAY



A56 17/01/2008 295
COMPANIES HOUSE

LIB01/TSKTW/1907103 1

A Division of Alexa-Rae Ltd
Registered in England Company Number 3744822

R A Barrowclough FCA

Registered to carry on audit work and regulated for a range of Investment Business activities by the Institute of Chartered Accountants in England and Wales