



To the directors of Galpharm Trading Ltd

Company Number 1679290

27 April 2009

Statement under Section 519 Companies Act 2006.

We hereby give notice, under Section 516 of the Companies Act 2006 ("the Act"), of our resignation as auditors to Galpharm Trading Ltd as of 27 April 2009.

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Galpharm Trading Ltd which we consider should be brought to the attention of members and/or creditors of the company.

*BDO Stoy Hayward LLP*

BDO Stoy Hayward LLP

WEDNESDAY



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29/04/2009

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