

The Directors

Assura Pharmacy Ltd & Subsidiaries
Lynstock House Lynstock Way
Lostock
Bolton
Lancashire
BL6 4SA

9 November 2011

5171309

Dear Sirs

Resignation as auditor to the attached list of companies

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the attached list of companies. This resignation takes effect from the date on which you receive this letter.

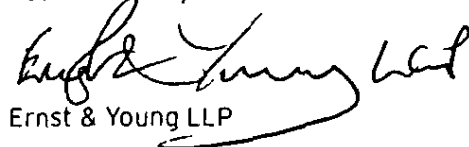
In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We further acknowledge that we have no claim against any Company for compensation for loss of office or otherwise and that no outstanding amount is due and owing to us in respect of accrued fees and remuneration.

We draw your attention to the fact that the attached list of companies has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully


Ernst & Young LLP



INVESTOR IN PEOPLE

Schedule of Companies to which this resignation relates

<i>Company Name</i>	<i>Registered Number</i>
Assura Pharmacy Limited	5171309
Assura Pharmacy (South West) Limited	6087891
Clearup Limited	3553813
P&L Worsley Limited	3468311
Armside Chemist Limited	3773341
Harvey & Richardson (Holdings) Limited	4925687
Harvey & Richardson Limited	1289938
Douglas Skeeles Limited	663899
Skeeles Pharmacy Limited	301427