

Ian Stead
Managing Director
Frank Taylor and Associates
Brosnan House
179 Darkes Lane
Potters Bar
Herts
EN6 1BW

Dear Ian,

On the first of October I took over the Ile Dental Centre in Ilminster.
This letter is by way of a short thank you for the professional service that I received from your company.

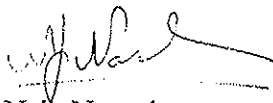
From the initial step of going to view the practice until the day I completed on the purchase of the practice I received an outstanding service.

Please thank all the staff in the office, many of whom have gone over and above what I would have expected from them to aid me in the purchase of the practice.

In future whether it's to purchase another practice or to sell my current one, Frank Taylor and Associates will be my first port of call

Once again my sincerest thanks

Yours sincerely



Neil Noronha