

RECEIVED 27 JUN 2007

**DR. PETER H. WAGERMAN L.D.S. R.C.S.
(ENG)
DENTAL SURGEON**

26.6.07

Mr Ian Stead
Managing Director
Frank Taylor and Associates
179 Darkes Lane
EN6 1BW

Dear Mr. Stead,

Thank you for your good wishes on my retirement, which is proving most enjoyable !

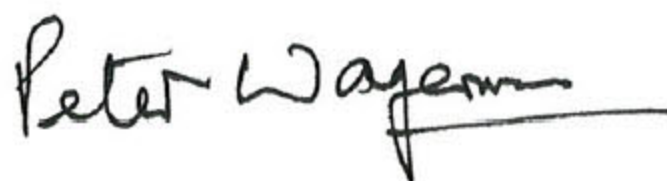
I must take this opportunity to thank you and all your team for the first rate service I received from all of you from Day One.

Selling a practise and retiring at age 75 could have been a most traumatic and fraught affair. In actual fact Frank Taylor smoothed my path in every way. Whenever a difficulty loomed on the horizon you were always there to give your support and to facilitate communications between the various parties, with unfailing calmness and courtesy.

So thank you again for making an old man with a weak heart very happy. !

With kindest regards,

Yours sincerely,



(Dr) Peter Wagerman