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2 August 2012

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG LLP



RM 12/09/2012 #54
COMPANIES HOUSE



KPMG LLP

2 August 2012

Appendix

<i>Company name</i>	<i>Company registered number</i>
Accantia Group Holdings	04945078
Alberto-Culver (Europe) Limited	06986242
Alberto-Culver Group Limited	02064021
Simple Health & Beauty Group Limited	04883233
Accantia Employee Benefits Limited	04958650
Accantia Health & Beauty Limited	00057859
Accantia (Holdings) Limited	03982832
Accantia Limited	03982831
Accantia (Overseas) Limited	04401970
Alberto-Culver UK Products Limited	07102446
Simple Health & Beauty Limited	00255252