

**PricewaterhouseCoopers**

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The Directors  
Vita International Ltd  
Oldham Road  
Middleton  
Manchester  
M24 2DB

Co Number 472253

4 February 2003

Our ref: LTD060203SMWKLBSH

Dear Sirs

**Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Vita International Ltd, registered number 472253 with effect from 6 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Vita International Ltd.

Yours faithfully

*PricewaterhouseCoopers*

PricewaterhouseCoopers

