

PricewaterhouseCoopers
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The Directors
HLF Group plc
Friary Court
Crutched Friars
London
EC3N 2NP

16 January 2003

REGISTERED No
~~0106007~~

1199129

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 HLF Group plc, registered number 3857869 and its subsidiary undertakings in the United Kingdom as listed in Appendix 1 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 HLF Group plc and its subsidiary undertakings in the United Kingdom as listed in Appendix 1.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers



The Directors

Appendix 1

UK subsidiary undertakings of HLF Group plc

<u>Entity Name</u>	<u>Registered Number</u>
Heath LAMBERT Acia Limited	3137808
Heath Lambert Kazakhstan Limited	3404068
Erycinus Ltd	3338025
Heath Group Ltd	106501
Heath Lambert Consulting Limited	0772217
Heath Lambert Limited	1199129
Heath Lambert Management Limited	0727014
Heath Lambert Group Limited	0982634
Heath Lambert Overseas Limited	1977373
Lambert Fenchurch Group Limited	2140840
Lambert Fenchurch Overseas Limited	2214161
Whiteley Henshaw Hindle (Holdings) Limited	1057985
Heath Insurance Broking Limited	1005219
Friary Intermediate Limited	4404202
Heath Lambert Financial Resolutions Limited	1174301
The Heath Consulting Company Limited	598492