

The Directors
Bodycare Toiletries Limited - 2188629
Red Scar Business Park
Longridge Road
Ribbleton
Preston
PR2 5NA

29 October 2007

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Direct Line 0151 210 4235

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young LLP



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