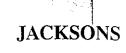
JACKSONS CHARTERED ACCOUNTANTS

🛊 Bridgeman Terrace, Wigan, Lancashire, WN1 1SX

Tel:01942 824808, Fax: 01942 820827.

Email: consult@jacksons.u-net.com



CHARTERED ACCOUNTANTS

Our Ref: MPG/MS/V003/GC

2 July 1999

The Secretary Viva (Consumer Products) Limited Beacon House Willow Walk Woodley Park Skelmersdale Lancashire **WN8 6UR**

Dear Sir,

We hereby resign as auditors of the Company with effect from today's date. We confirm that we have no outstanding claims of any kind against the Company and 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



Nigel K. Jackson, FCA. Michael P. Gillibrand, ACA, John H. Gillibrand, BA(Hons) FCA.

Other offices at: BOLTON • SOUTHPORT • ROCHDALE • ROSSENDALE • CREWE • NELSON STAFFORD • SALFORD QUAYS • SALE • OLDHAM

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JACKSONS

ADVISERS