

JACKSONS CHARTERED ACCOUNTANTS

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JACKSONS

**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


JACKSONS



Partners: 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

Registered to carry on audit work and authorised to carry on investment business by the
Institute of Chartered Accountants in England and Wales.

JACKSONS

**PREMIER
PROFESSIONAL
ADVISERS**