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The Directors
Holland & Barrett Retail Limited
Samuel Ryder House
Townsend Drive
Attleborough Fields
Nuneaton
Warwickshire
CV11 6XW

2758955

22 October 2004

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Holland & Barrett Retail Limited, registered number 2758955 with effect from 22 October 2004.

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 Holland & Barrett Retail Limited.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

