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The Directors
SOLA Optical UK Limited
Holford Way
Holford
Birmingham
B6 7UU

9 May 2006

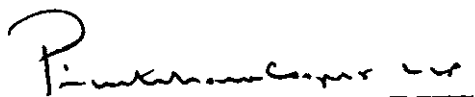
Dear Sirs,

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 the SOLA Optical UK Limited, registered number 2838963 with effect from 9 May 2006.

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 SOLA Optical UK Limited.

Yours faithfully,



PricewaterhouseCoopers LLP



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23/05/2006