

Rhodes & Rhodes
Chartered Accountants

42 Doughty Street
London, WC1N 2LY

G.J. West, FCA, CTA
J.H. Katz, FCA
S.A. Levinson, FCCA

Telephone : 020 7831 1200
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mail@rhodesandrhodes.com

Our Ref : JHK/hs/S251 – S261/G
Your Ref :

The Directors,
Supercuts UK Ltd. and subsidiaries
First Floor, Lynchgate House,
Cannon Park Shopping Centre,
Canley,
Coventry.
CV4 7EH.

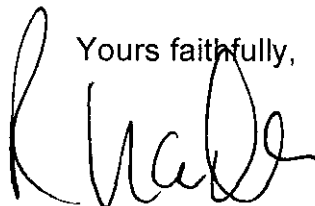
22nd January 2007

Dear Sirs,

Supercuts UK Ltd.
Supercuts (Earls Court) Ltd.
Supercuts (Seven Dials) Ltd.
Supercuts (GB) Ltd.
Supercuts (Thurrock) Ltd.
Supercuts (Lakeside) Ltd. 3705702
Supercuts (Meadowhill) Ltd.
Supercuts (Metro Centre) Ltd.
Supercuts (Reading) Ltd.
Supercuts (Wakefield) Ltd.

We hereby resign as Auditors of the above companies in accordance with S.392 of the Companies Act 1985. We attach hereto a Notice required by S.394.

Yours faithfully,



Rhodes & Rhodes

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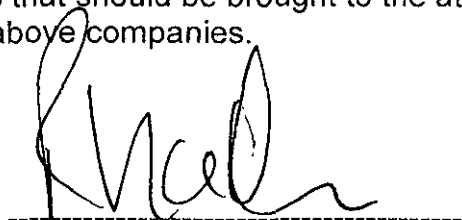
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CV4 7EH.

**Statement in accordance with the provisions
of S394 of the Companies Act 1985**

Supercuts UK Ltd.
Supercuts (Earls Court) Ltd.
Supercuts (Seven Dials) Ltd.
Supercuts (GB) Ltd.
Supercuts (Thurrock) Ltd.
Supercuts (Lakeside) Ltd.
Supercuts (Meadowhill) Ltd.
Supercuts (Metro Centre) Ltd.
Supercuts (Reading) Ltd.
Supercuts (Wakefield) Ltd.

We consider that, in accordance with our resignation of 22nd January 2007, there are no circumstances that should be brought to the attention of the Members or Creditors of the above companies.



Dated this 22nd day of January 2007

Registered to carry on audit work and regulated for a range of
by the Institute of Chartered Accountants in Eng
A member of the ICAEW Practice Assurance Scheme.

WEDNESDAY

COMPANIES HOUSE