



KPMG LLP
Dukes Keep
Marsh Lane
Southampton SO14 3EX
United Kingdom

Tel +44 (0) 23 8020 2078
Fax +44 (0) 23 8020 2002
DX 154200 Southampton 49

3767546

Private & confidential

The Directors
Victory Corporation Ltd & subsidiary entities
City Fields Business Park
City Fields Way
Tangmere
Chichester, PO20 2FP

Our ref ws/sp/052/ws100904

Will Smith
023 8020 2078

24 April 2009

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the Appendix to this statement.

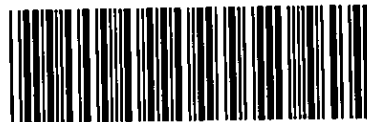
In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

KPMG LLP

KPMG LLP

SATURDAY



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23/05/2009

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COMPANIES HOUSE



Appendix

<i>Company name</i>	<i>Company registered number</i>
Victory Corporation Limited	03189714
Vie Cosmetics (Retail) Limited (formerly Virgin Vie at Home Limited)	03177571
Vie Cosmetics (Purchasing) Limited (formerly Virgin Vie at Home Purchasing Limited)	04177408
Vie Cosmetics (Marketing) Limited (formerly Virgin Vie at Home Marketing Limited)	04177621
Victory Retail Limited	03709792
Victory Clothing Company Limited (formerly Virgin Clothing Company Limited)	03196828
Virgin Vie at Home Limited	0324819
Virgin Clothing and Cosmetics Limited	03767544
Virgin Vie at Home US Purchasing Limited	4400432