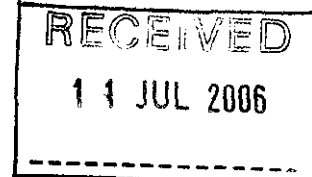


The Secretary
NBTY Europe Limited and Subsidiary Companies
Samuel Ryder House
Townsend Drive
Attleborough Fields
Nuneaton
Warwickshire



7 July 2006

Dear Sir

NBTY Europe Limited – Company number 04515115
Holland & Barrett Retail Limited – Company number 02758955
Nutrition Warehouse Limited - Company number 03615533
Vitamin World Limited - Company number 03086306
Holland & Barrett Holdings Limited - Company number 03262074
Beaumonts Health Stores Limited - Company number 01711016
Health & Diet Group Limited – Company number 00969167
Health & Diet Centres Limited – Company number 01981210

This letter is formal notice of our resignation as auditors of the above companies with effect from 7 July 2006.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully

Deloitte & Touche LLP



I Certify this is a true copy

ROGER CRADDOCK
SOLICITOR
HOLLAND & BARRETT RETAIL LTD
NUNEATON

Audit.Tax.Consulting.Corporate Finance.

Member of
Deloitte Touche Tohmatsu

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