

business assurance business recovery and insolvency corporate finance management consulting

tax and human resource advice

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Ruc 3921 /2844 2714/2844

your reference

our reference

CAR/KMcD/ST

(Sc74577)

24 November 1998

The Directors
M & S Toiletries Limited
100 Bankhead Crossway North
Sighthill
EDINBURGH
EH11 4ST

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of M & S Toiletries Limited with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

Coopers + hybraud,

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