

The Directors
Weleda (UK) Limited
Heanor Road
Ilkeston
Derbyshire
DE7 8DR

20302 0

4 September 2003

CV/VC/SG/RLP

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP

