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Private and confidential

The Directors
Whittard of Chelsea Limited
Unit 95
Pensnett Trading Estate
Kingswinford
West Midlands
DY6 7FT

22 February 2008

Our ref 012155/MAA/TEG

Dear Sir

Whittard of Chelsea Limited

We are now writing to confirm our resignation as auditors of the above named company as from 22 February 2008

We attach a statement as required by Section 394 of the Companies Act 1985 indicating there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company. We will also be submitting a copy of this statement to the Registrar of Companies as required by Section 394

Yours faithfully

BDO Stoy Hayward LLP

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To the directors of
Whittard of Chelsea Limited

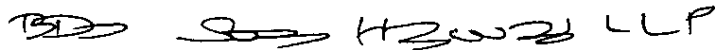
Company Number 02263726

22 February 2008

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Whittard of Chelsea Limited as of 22 February 2008

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Whittard of Chelsea Limited which we consider should be brought to the attention of members and/or creditors of the company.

 BDO Stoy Hayward LLP

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