



KPMG LLP
Resignation as auditors of Lush Cosmetics Limited Group
14 April 2014

Appendix 1

<i>Company Name</i>	<i>Company Number</i>
Lush Cosmetics Limited	04162033
Lush Limited	02940032
Lush Manufacturing Limited	03327905
Lush Retail Limited	03084750
B Never Too Busy To Be Beautiful Limited	04752601
Cosmetic Warriors Limited	04165681





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Private and Confidential

Karl Bygrave,
Company Secretary
Lush Cosmetics Limited
Lush Towers
18-20 Market Street,
Poole,
BH15 1NF

14 April 2014

Dear Karl

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 Company Secretary of the companies listed in the Appendix to this letter

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



COMPANIES HOUSE