

PricewaterhouseCoopers LLP
Cornwall Court
19 Cornwall Street
Birmingham B3 2DT
Telephone +44 (0) 121 265 5000
Facsimile +44 (0) 121 265 5050
pwc.com/uk

The Directors
Accantia Health & Beauty Limited
4th Floor
Chadwick House
Blenheim Court
Solihull
West Midlands
B91 2AA

00057859

11 August 2010

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

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 Accantia Health & Beauty Limited, registered no 000057859 (the Company), which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

SATURDAY



A22 04/09/2010 158
COMPANIES HOUSE