



BDO Stoy Hayward
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Private and Confidential

The Directors
The Body Shop International Plc
Watersmead
Littlehampton
West Sussex
BN17 6LS

Date: 22 December 2003

Dear Sirs

Notice of resignation as auditors of The Body Shop International Plc (Company Number 01284170)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of The Body Shop International Plc with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to 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

BDO Stoy Hayward



96/TM/specimen letter of resignation
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