



BDO Stoy Hayward
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Private and Confidential

The Director
Naturelle Limited
Ventura House
Bullsbrook Road
Hayes
Middlesex
UB4 0UJ

22 December 2003

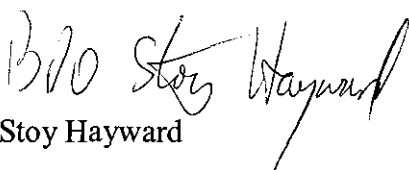
Dear Sir

Notice of resignation as auditors of Naturelle Limited (Company Number 2499615)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of Naturelle Limited 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



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