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ANDERSEN

31 July 2002

The Company Secretary  
Prestige Brands (UK) Limited  
6<sup>th</sup> floor, Fleetway House  
25 Farringdon Street  
London  
EC4A 4AB

Arthur Andersen

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Reading RG1 3BD  
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Our ref: MP/YCF

For the attention of Sally Walton

Dear Sirs

We hereby submit our resignation as auditors of Prestige Brands (UK) Limited effective immediately.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the members or the creditors of the Company.

Yours faithfully

*Arthur Andersen*

Arthur Andersen

