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The Directors
Sphere Consumer Products plc
Unit 15
Yew Tree Way
Stone Cross Park
Golborne
WA3 3JD

13 June 2012

Your ref: PC/CK

Direct line: 0161 333 2593

Email: pchapman@uk.ey.com

5217791

Dear Sir

Sphere Consumer Products plc

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Sphere Consumer Products plc. This resignation takes effect from 18 June 2012.

In accordance with section 519(2) of that Act, we 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.

We draw your attention to the fact that Sphere Consumer Products plc has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities – the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP
United Kingdom

THURSDAY



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COMPANIES HOUSE

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