

O-314-03

TRADE MARKS ACT 1994

**IN THE MATTER OF AN INTERLOCUTORY HEARING
IN RELATION TO AN APPLICATION BY
JOHN GALLIANO SA
FOR THE REVOCATION (UNDER NO 81215) OF
TRADE MARK REGISTRATION NO 1169626
IN THE NAME OF KIWI EUROPEAN HOLDINGS BV**

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IN THE MATTER OF AN INTERLOCUTORY HEARING IN RELATION TO AN APPLICATION BY JOHN GALLIANO SA FOR THE REVOCATION (UNDER NO 81215) OF TRADE MARK REGISTRATION NO 1169626 IN THE NAME OF KIWI EUROPEAN HOLDINGS BV

BACKGROUND

1) On 14 March 2003 John Galliano SA, which I will refer to as Galliano, applied to revoke trade mark registration no 1169626 - **LE PIRATE** (the trade mark). The registration currently stands in the name of Kiwi European Holdings BV, which I will refer to as Kiwi. The trade mark was registered on 2 January 1986. It is registered for the following goods in class 3 of the International Classification of Goods and Services:

eau de Cologne, perfumes, non-medicated toilet preparations, cosmetics, anti-perspirants, soaps, preparations for the hair.

2) Galliano put forward the following in its statement of grounds:

- The registration to be revoked in its entirety in accordance with section 46(1)(a) of the Trade Marks Act 1994 (the Act) because within the period of five years following the date of completion of the registration procedure the trade mark had not been put to genuine use in the United Kingdom by the proprietor, or with his consent, and there are no proper reasons for non-use. Galliano requests that the registration is revoked from five years following the date of the completion of the registration procedure in accordance with section 46(6)(b) of the Act.
- In the alternative the registration to be revoked in its entirety in accordance with section 46(1)(b) of the Act because the trade mark has not been put to genuine use in the United Kingdom, by the proprietor or with his consent, in relation to the goods for which it is registered for an uninterrupted period of five years, and there are no proper reasons for non-use. Galliano requests proof that the trade mark has been put to genuine use in the United Kingdom, by the proprietor or with his consent, in relation to the goods for which it is registered, in each monthly rolling five year period since the initial five year period following the completion of the registration procedure. Hence, in the alternative, Galliano requests that the registration is revoked from the earliest date from when the registrar is satisfied that the grounds for revocation existed, in accordance with section 46(6)(b) of the Act.
- Galliano requests that to the extent that it is proved that the trade mark has been put to genuine use within the relevant period in relation to some, but not all, of the goods for which it is registered, that it is revoked in respect of those goods for

which it is registered but for which it has not been put to genuine use, in accordance with section 46(5) of the Act.

- Galliano expressly puts in issue that it must be proved that any use that might be established was by the registered proprietor or with his consent. Galliano expressly puts in issue that it must be proved that the present registered proprietor has good title to the trade mark by adducing each and every purported assignment from the first legal entity that applied for the trade mark originally to the current registered proprietor.
- Galliano seeks an award of costs.

3) Kiwi filed a counterstatement. Kiwi states in its counterstatement:

- Use has been made of the trade mark differing in elements which do not alter the distinctive character of the mark in the form in which it is registered, namely PIRATE. Such use was genuine use in the United Kingdom, with the consent of the proprietor, in relation to goods for which the trade mark is registered and took place over a period during the last five years.
- Grounds of revocation under sections 41(a) and 41(b) (sic) do not exist in respect of the entire registration. Kiwi asserts that, since the trade mark has been used during the past five years, grounds under section 46(1)(a) of the Act are not relevant in view of the provisions of section 46(3) of the Act.
- Kiwi was not given any forewarning of the revocation action. Accordingly, full costs are sought against Galliano.

4) Kiwi furnished a witness statement with its counterstatement. The witness statement is made by Christian Henry Wells. Mr Wells is the legal counsel at Sara Lee Household & Body Care UK of 225, Bath Road, Slough, which is the registered branch of Sara Lee Household and Body Care International BV.

5) Mr Wells states that his company is an affiliated company of Kiwi and has used the trade mark in the United Kingdom with the consent of the registered proprietor. Mr Wells states that goods bearing the trade mark were sold in major retail outlets in the United Kingdom in 1998, 1999 and 2000. He exhibits a copy of an invoice at AMG1, reproduced here as annex 1. Mr Wells states that PIRATE was used as a sub-brand to the trade mark MATEY in respect of the product. He exhibits at AMG2, reproduced here at annex 2, a copy of an advertisement which appeared in the magazine "Barney" on 7 May 1998. Mr Wells states that at that time the children's magazine "Barney" had a circulation of about 84,000. He states that the product was also advertised on television (eg Tots TV) and in other magazines (eg "The Dandy" and "The Beano"). He states that major publicity was associated with the fortieth anniversary of the original product launch. (Annex 2 shows that it was Matey's fortieth birthday, not the trade mark.) Mr Wells states that sales of the product continued until the second half of 2000. He states that the trade mark was only used in respect of bath preparations.

6) On 9 July 2003 an official letter was sent to Kiwi to state that the Registry's preliminary view was that the evidence furnished with the counterstatement did not

satisfy rule 31(2) of the Trade Mark Rules 2000 (the Rules). Kiwi responded to this letter by seeking clarification of the Registry's reasoning. In the official letter of 16 July 2003 the Registry commented that the evidence provided did not show use of LE PIRATE but of MATEY PIRATE and PIRATE MATEY and device. Kiwi responded on 30 July 2003 by stating that the use was of a trade mark (PIRATE) differing in elements which do not alter the distinctive character of the trade mark in the form in which it is registered. Kiwi requested that if the Registry maintained its position that a hearing should be arranged. The Registry did maintain its position.

7) A hearing was held on 25 September 2003. Kiwi was represented by Ms More O'Ferrall of Haseltine Lake, Galliano was represented by Mr Edenborough of counsel, instructed by Frank B Dehn & Co.

8) At the hearing I decided that the registration should be revoked in its entirety from 3 January 1991 and awarded costs of £1,000 to Galliano. I advised the sides that I would issue a full decision.

DECISION

9) The action is brought under Section 46 of the Act and the relevant parts of Section 46 and Section 100 of the Act, together with rule 31 of the Trade Marks Rules 2000 are reproduced below:

“46.— (1) The registration of a trade mark may be revoked on any of the following grounds-

(a) that within the period of five years following the date of completion of the registration procedure it has not been put to genuine use in the United Kingdom, by the proprietor or with his consent, in relation to the goods or services for which it is registered, and there are no proper reasons for non-use;

(b) that such use has been suspended for an uninterrupted period of five years, and there are no proper reasons for non-use;

(2) For the purposes of subsection (1) use of a trade mark includes use in a form differing in elements which do not alter the distinctive character of the mark in the form in which it was registered, and use in the United Kingdom includes affixing the trade mark to goods or to the packaging of goods in the United Kingdom solely for export purposes.

(3) The registration of a trade mark shall not be revoked on the ground mentioned in subsection (1)(a) or (b) if such use as is referred to in that paragraph is commenced or resumed after the expiry of the five year period and before the application for revocation is made:

Provided that, any such commencement or resumption of use after the expiry of the five year period but within the period of three months before the making of the application shall be disregarded unless preparations for the commencement or resumption began before the proprietor became aware that the application might be made.

(5) Where grounds for revocation exist in respect of only some of the goods or services for which the trade mark is registered, revocation shall relate to those goods or services only.

(6) Where the registration of a trade mark is revoked to any extent, the rights of the proprietor shall be deemed to have ceased to that extent as from-

(a) the date of the application for revocation, or

(b) if the registrar or court is satisfied that the grounds for revocation existed at an earlier date, that date.”

Section 100 of the Act reads as follows:

“100. If in any civil proceedings under this Act a question arises as to the use to which a registered trade mark has been put, it is for the proprietor to show what use has been made of it.”

Rule 31 reads as follows:

“31. - (1) An application to the registrar for revocation under section 46(1)(a) or (b) of the registration of a trade mark shall be made on Form TM26(N) together with a statement of the grounds on which the application is made; the registrar shall send a copy of the application and the statement to the proprietor.

(2) Within three months of the date on which a copy of the notice and statement is sent by the registrar to the proprietor, the proprietor may file a counter-statement, in conjunction with notice of the same on Form TM8 and either:

(a) two copies of evidence of use made of the mark; or

(b) reasons for non-use of the mark.

Where such a notice and counter-statement, and evidence of use of the mark or reasons for non-use of the mark, are filed within the prescribed period, the registrar shall send a copy of the Form TM8 and the counter-statement, and the evidence of use of the mark or the reasons for non-use of the mark, to the applicant.

(3) Where a counter-statement, in conjunction with a notice of the same, on Form TM8, and evidence of use of the mark or reasons for non-use of the mark, are not filed by the proprietor within the period prescribed by paragraph (2), the registrar may treat his opposition to the application as having been withdrawn.

(4) Within three months of the date upon which a copy of the Form TM8 and counterstatement is sent by the registrar to the applicant, the applicant may file such evidence as he may consider necessary to adduce in support of the grounds stated in his application and shall send a copy thereof to the proprietor.

(5) If the applicant files no evidence under paragraph (4) above in support of his application, he shall, unless the registrar otherwise directs, be deemed to have withdrawn his application.

(6) If the applicant files evidence under paragraph (4) above or the registrar otherwise directs under paragraph (5) above, the proprietor who has filed a notice and counter statement under paragraph (2) above may, within three months of the date on which either a copy of the evidence or a copy of the direction is sent to

him, file such further evidence as he may consider necessary in support of the reasons stated in the counter statement and shall send a copy thereof to the applicant.

(7) Within three months of the date upon which a copy of the proprietor's evidence is sent to him under paragraph (6) above, the applicant may file evidence in reply which shall be confined to matters strictly in reply to the proprietor's evidence, and shall send a copy thereof to the proprietor.

(8) No further evidence may be filed, except that, in relation to any proceedings before her, the registrar may at any time if she thinks fit give leave to either party to file such evidence upon such terms as she may think fit.

(9) Upon completion of the evidence the registrar shall request the parties to state by notice to her in writing whether they wish to be heard; if any party requests to be heard the registrar shall send to the parties notice of a date for the hearing.

(10) When the registrar has made a decision on the application she shall send the parties to the proceedings written notice of it, stating the reasons for her decision; and for the purposes of any appeal against the registrar's decision the date when the notice of the decision is sent shall be taken to be the date of the decision."

Sections 46 and 100 of the Act and rule 31 combine to place the onus (when challenged) on the proprietor of a registered trade mark to show what use has been made of it.

10) In *Carte Bleue Trade Marks* [2002] RPC 31 the hearing officer, Mr Knight, stated:

"Therefore it seems to me that the Act and the Rules indicate that at least initially the registered proprietor in seeking to defend himself against an allegation of non-use need only show use at the outset which indicates clearly to those concerned that a proper defence is, and can be, mounted in relation to the allegation that the trade mark has not been used."

The hearing officer's comments in *Carte Bleue* clearly indicate that in order to satisfy the requirements of rule 31(2) (and to allow revocation proceedings to continue to the further evidential rounds) it is not necessary for a registered proprietor to submit the entirety of its evidence at the outset. However, what is required is for the registered proprietor to show "use at the outset which indicates clearly to those concerned that a proper defence is, and can be, mounted in relation to the allegation that the trade mark has not been used." The hearing officer points out that the use of the word "show" in Section 100 "suggests in revocation proceedings evidence must be more than mere assertion that the trade mark in question has been used, but must be actual evidence which shows how the trade mark is used".

11) At the beginning of the hearing Ms More O'Ferrall looked to the principles of the Civil Procedure Rules (CPR) in relation to summary judgment. I pointed out that this issue had been dealt with in *Carte Bleue*. In that case the hearing officer stated:

"At this point I should perhaps indicate that although the attorneys for the applicants for revocation are seeking striking out of these registrations or these

proceedings on the basis of the Civil Procedure Rules, I do not consider it necessary to consider taking the action sought on that basis. This is because, in the first place, Ferris J. in *ST TRUDO Trade Mark* [1995] R.P.C. 370 indicated that the Rules of the Supreme Court, now of course the Civil Procedure Rules, have no part to play in proceedings before the Trade Marks Registry. Therefore I prefer to look first at the Trade Marks Act 1994 and Trade Mark Rules 2000 in order to determine whether I have the power to take action in this case under those statutory provisions. Having done so, I believe that rule 31 of the Trade Mark Rules 2000, which deals with the conduct of proceedings before the registrar in actions for non-use of a registered trade mark, provides me with all the power I need in order to determine the issues before me today.

I should perhaps also record that had the Trade Marks Rules been silent on the matter, then I would of course, using the registrar's inherent jurisdiction to regulate business before the tribunal, have looked for guidance in relation to action that I could or should take by referring to the Civil Procedure Rules and applying them accordingly. However, as I said, I do not need to consider striking out under the Civil Procedure Rules because I believe that the Trade Marks Rules provide the answers to the questions that have been posed today.”

This case relates to rule 31, it can be dealt with under the provisions of rule 31. Like Mr Knight I do not see why I need to look outside of the Rules.

12) The case boils down to the issue of whether the use shown in the exhibits shows use of the trade mark LE PIRATE in a form differing in elements which do not alter the distinctive character of the trade mark in the form in which it was registered for the goods for which it is registered. If it does Kiwi will have, in my view, shown that a proper defence can and will be mounted. The case then could go on to the further evidence rounds.

13) I will firstly consider the goods upon which it is claimed that the trade mark has been used. Mr Wells states that the trade mark has been used for bath preparations. The actual exhibits show use for bubble bath, in fact only annex 2 shows the goods upon which it is claimed use of the trade mark has been made. I need to consider what has actually been shown, and that is bubble bath. *Non-medicated toilet preparations* is one of those oft used terms taken from the International Classification of Goods and Services. It is used in innumerable class 3 specifications. But what does it mean? The *non-medicated* need not worry me, that just tells me what the goods are not. They are not for medical purposes, they are not appropriate to class 5. *Toilet preparations* appears upon the Registry's classification data base for class 3 goods 103 times. It encompasses an enormous range of goods, including goods for use in the bath; anything that can be considered for use in the toilette of a person. I consider that bubble bath is clearly something that could be used in one's toilette and so is covered by the term *non-medicated toilet preparations*.

14) I do not consider that it is necessary to show use at the rule 31(2) stage upon all the goods for which a trade mark is registered. This is very much a matter of setting up the

stage for later when there will be a full consideration of the full evidence of the registered proprietor. Each case must be judged on its merits and each case will need to be considered upon the nature of its specification in considering whether at the rule 31(2) stage certain goods should be revoked and others left in for consideration after the other evidence rounds. It will be necessary to take into account whether the registration is multi-class or not. It will be necessary to consider whether the specification is very wide. If a registered proprietor has a wide ranging specification in class 9 and only shows use for inflatable lifeboats, it might well be the case that it is appropriate to remove goods such as computers or televisions. However, if a registration covers clothing at large and at the 31(2) stage only use on shirts and trousers is shown it would seem rather draconian, and dubious, to leave only these goods in the specification for consideration in the later rounds. Of course, a proprietor might state that it has only used the trade mark for a limited number of goods and in such cases it could be appropriate to remove the other goods. Again it strikes me that this would depend on the nature of the goods, and whether there had been a request from the applicant to take this action. In this case Kiwi has claimed use only upon bath preparations. It has not shown such use. However, bubble bath is a bath preparation and this latter term is not overly wide. Taking into account the claim of Kiwi, what it has shown use upon, and the close relationship between all the goods of the specification, I would not consider that at the rule 31(2) stage it would be appropriate to remove other goods in the specification. However, this is all academic if Kiwi does not show use of the trade mark in a form differing in elements which do not alter its distinctive character.

15) Kiwi makes no claims that the actual trade mark has ever been used. Ms More O’Ferrall referred me to *SA Société LTJ Diffusion v Sadas Vertbaudet SA* [2003] FSR 4. This case of course deals with when trade marks can be considered identical. The European Court of Justice (ECJ) held:

“In those circumstances, the answer to the question referred must be that Art.5(1)(a) of the Directive must be interpreted as meaning that a sign is identical with the trade mark where it reproduces, without any modification or addition, all the elements constituting the trade mark or where, viewed as a whole, it contains differences so insignificant that they may go unnoticed by an average consumer.”

Ms More O’Ferrall’s argument, if she relies on the above decision, is that if the public see LE PIRATE as being identical to the trade marks shown in Kiwi’s evidence, then the use must satisfy the conditions of section 46(2) of the Act. If the trade mark as registered and as used satisfy the ECJ criteria this must be correct. However, this does not get me very far. It really just tells me, in a different way, what section 46(2) of the Act says. There seems little point going down this avenue anyway when the matter has been fully considered by the Court of Appeal in *Budejovicky Budvar Narodni Podnik v Anheuser-Busch Inc* [2003] RPC 25. In that case Lord Walker stated:

“40 These points are uncontroversial, not to say pedestrian, but they do to my mind help to show what is the right approach to the language of s.46(2) of the Act, which is at the heart of the first appeal:”... use in a form differing in elements

which do not alter the distinctive character of the mark in the form in which it was registered."(This language is word for word the same as the English language version of Art.10.2(a) of the Directive.)

41 The word "elements" can be used, and often is used, to refer to the basics or essentials of a matter. However it can hardly have that meaning in s.46(2), since a basic or essential difference in the form in which a trade mark is used would be very likely to alter its distinctive character. In s.46(2) "elements" must have a weaker sense (of "features" or even, as Mr Bloch came close to submitting, "details").

42 The deputy judge touched on this and some related points in paras [18-22] of his judgment. He stated that the elements of a mark must be assessed separately. He also stated (or at least implied) that only some of the elements might contribute to the distinctive character of the mark. He pointed out that the inquiry was as to whether the mark's distinctive character was altered (not substantially altered).

43 I have no wish to be overcritical of the way in which the deputy judge expressed himself, especially since I think he was a little overcritical of the way in which the hearing officer had expressed himself. But I am inclined to think that the deputy judge made the issue rather more complicated than it is. The first part of the necessary inquiry is, what are the points of difference between the mark as used and the mark as registered? Once those differences have been identified, the second part of the inquiry is, do they alter the distinctive character of the mark as registered?

44 The distinctive character of a trade mark (what makes it in some degree striking and memorable) is not likely to be analysed by the average consumer, but is nevertheless capable of analysis. The same is true of any striking and memorable line of poetry:

"Bare ruin'd choirs, where late the sweet birds sang"

is effective whether or not the reader is familiar with Empson's commentary pointing out its rich associations (including early music, vault-like trees in winter, and the dissolution of the monasteries).

45 Because distinctive character is seldom analysed by the average consumer but is capable of analysis, I do not think that the issue of "whose eyes?-- registrar or ordinary consumer?" is a direct conflict. It is for the registrar, through the hearing officer's specialised experience and judgment, to analyse the "visual, aural and conceptual" qualities of a mark and make a "global appreciation" of its likely impact on the average consumer, who:

"normally perceives a mark as a whole and does not proceed to analyse its various details."

The quotations are from para.[26] of the judgment of the Court of Justice in Case C-342/97 Lloyd Schuhfabrik Meyer GmbH v Klijsen Handel BV [1999] E.C.R. I-

3819; the passage is dealing with the likelihood of confusion (rather than use of a variant mark) but both sides accepted its relevance.”

16) I will adopt the methodology of Lord Walker:

“The first part of the necessary inquiry is, what are the points of difference between the mark as used and the mark as registered? Once those differences have been identified, the second part of the inquiry is, do they alter the distinctive character of the mark as registered?”

The trade mark is LE PIRATE. The claimed use is for MATEY PIRATE and PIRATE. If Kiwi cannot succeed with PIRATE I cannot see that it can be in a better position in respect of the other version. The difference between the two signs is the word LE. Does that alter the distinctive character of the trade mark as registered? Even if the goods might be used by children, as indicated by the evidence, they are likely to be purchased by adults. I am of the view that the average United Kingdom consumer will be aware that LE is one of the forms of the definite article in French. I do not think that the average United Kingdom consumer will know what the French for pirate is, even though it is the same word. However, the presence of LE in front of the word PIRATE does Frenchify it. If the issue was being considered in a Francophone country, the presence of LE would make no difference; as the presence of “the” would make no difference in an Anglophone country. In my view, the presence of LE will mean that the average consumer will perceive of the trade mark differently to how he or she would perceive it if it was simply PIRATE or THE PIRATE. LE is a small word but it makes a fundamental difference. The difference in perception means that the distinctive character of the trade mark is fundamentally altered when the LE is absent. It loses its Gallic connotations.

17) This alteration of the distinctive character is added to by the visual and oral differences. The LE will not be lost to the tongue or the eye, it will not be effectively invisible as the word “the” would be.

18) Consequent upon this Kiwi has not shown use of the trade mark in a form that does not alter its distinctive character.

19) This finding effectively disposes of the case. However, I consider that the use shown is by its nature fundamentally flawed. Annex 2 shows how the word PIRATE is used. It is used in the advertisement to the side of a picture of a container decorated to look like a pirate. Besides it are containers decorated as a parrot, a sailor and a mermaid. To the sides of the containers are the words polly, sailor and mermaid. The words are not on the container. The words simply describe the presentation. Ms More O’Ferrall referred to them as characters and that is what I think they are. The word PIRATE is simply used to describe the character, it is not being used as an indicator of origin. This is not trade mark use. On the invoice MATEY PIRATE 500 ML is printed, in the context of the use shown in annex 2, the PIRATE is no more trade mark use than the 500 ML. So Kiwi has not only not shown use of the trade mark in a form that does not alter its distinctive character, it has not shown any use as a trade mark.

20) Rule 31(3) gives the registrar a discretion, she “may” treat the opposition as having been withdrawn. I asked Ms More O’Ferrall if I found for Galliano if there was any reason that I should exercise discretion in favour of Kiwi. She considered that I could on the basis that Kiwi might come up with better evidence. I cannot see that this represents a valid reason for exercising discretion. Kiwi has not claimed that LE PIRATE has ever been used. All it could give is more evidence of use of PIRATE, which is not acceptable use of LE PIRATE. Ms More O’Ferrall did not even know if Kiwi could come up with such evidence. I saw no reason to exercise my discretion in favour of Kiwi.

21) According to *Carte Bleue*, the effect of rule 31(3) is that where all the requirements of rule 31(2) are not met the registrar may treat the registered proprietor’s opposition to the application for revocation as withdrawn. As Kiwi has failed to show use of the trade mark I treat the opposition to the application as having been withdrawn.

22) Galliano was clear in its pleadings. It was seeking revocation from the earliest possible date and preferably under section 46(1)(a). Kiwi has not only not shown any use of the trade mark, it does not claim that there ever had been any use of the trade mark as registered. I consider, therefore, that it is appropriate that the registration should be revoked from five years following the date of the completion of the registration. As the registration was completed on 2 January 1986, this is 3 January 1991. **The registration is revoked with effect from 3 January 1991.**

23) As John Galliano SA has been successful in these proceedings it is entitled to a contribution towards its costs. As this decision disposes of the case altogether the award of costs includes amounts for the official fee, the writing of the statement of case and the attendance at the hearing. I order Kiwi European Holdings BV to pay John Galliano SA £1,000. This sum is to be paid within seven days of the expiry of the appeal period or within seven days of the final determination of this case if any appeal against this decision is unsuccessful.

Dated this 20th day of October 2003

**David Landau
For the Registrar
The Comptroller-General**

SARA LEE Household & Body Care UK Ltd.
225 Bath Road, Slough SL1 4AU UK

Tel: (01753) 523971 Telex: 848388 Fax: (01753) 570340
 Tel: (01753) 579333 (Direct Line for Ordering) Tel: (01753) 579526 (Customer Services)

Copy — Sales Invoice

Tax Point: 21/12/98
 Terms: Payment is due within 30 days
 From the date of invoice

Distributors for Ashe Consumer Products Limited

Despatch Note No: SLC0164133	Account No: 60058	Invoice No: I000137387	Date: 21/12/98
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Invoice To:
 SOMERFIELD STORES LTD (623166)
 PO BOX 313, MERCHANDISE ACCOUNTS
 SOMERFIELD HSE, HAWKFIELD BUSI. PARK
 WHITCHURCH LANE, BRISTOL
 AVON
 BS99 7LD

Goods To:
 SOMERFIELD STORES LTD (623166)
 BRIDGWATER DEPOT, TAINTON RD
 HUNTWORTH BUSINESS PARK
 BRIDGWATER
 SOMERSET
 TA6 6PS

Goods Despatched From UTTERWORTH	Carrier TIBBETT & BRITT	Goods To No. 62541	Terms	Cust. Branch	Customer Order No. D74537	Order Date 16/12/98	S/man	Brick
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Stock Code/Description	Net Price	Units/Cases	Goods Value	VAT % Rate	VAT Amount	Net P
70420 RHB MOISTURE SOAK 500MLX6	6.71	56	375.76	17.50%	65.76	
70510 RHB ORIGINAL 1 LT X 6	8.65	60	519.00	17.50%	90.83	
70430 RHB STRESS RELIEF 500MLX6	6.71	56	375.76	17.50%	65.76	
70410 RHB ORIGINAL 500MLX6	6.71	56	375.76	17.50%	65.76	
35631 RDX S/SOAP REFRESHING 300ML	3.73	56	208.88	17.50%	36.56	
4066 RSF SHOWER&GO 250MLX6	6.55	56	366.80	17.50%	64.19	
13744 MATEY MERMAID 500ML X 6	6.03	12	72.36	17.50%	12.67	
13743 MATEY SAILOR 500ML X 6	6.03	12	72.36	17.50%	12.67	
3745 MATEY PIRATE 500ML X 6	6.03	12	72.36	17.50%	12.67	
9113 KIWI EXPRESS X6	3.33	62	206.46	17.50%	36.14	
0460 RHB MUSCLE SOAK 500MLX6	6.71	63	422.73	17.50%	73.98	
9300 AMBI-PUR FRESH BOUQ X4	7.95	120	954.00	17.50%	166.95	
5017 AMPLEX R/ON REFRESH 60MLX12	4.70	55	258.50	17.50%	45.24	
6552 KIWI ODOUR CONTROL INS-X6	8.24	12	98.88	17.50%	17.31	
6120 KIWI 60CM RND BLK LACE X6	1.91	24	45.84	17.50%	8.03	
9410 A/PUR FRESH BOUQUET REFILL	15.82	76	1202.32	17.50%	210.41	
1212 R/SALTS M-SOAK 400GM X 12	6.94	18	124.92	17.50%	21.87	
1240 R/SALTS VAPOUR 400GM X 12	6.94	18	124.92	17.50%	21.87	
9510 A/PUR LIQ/FSH FOREST REFILL	8.80	20	176.00	17.50%	30.80	
9504 A/PUR LIQ/FSH OCEAN X 12 PH	8.80	16	140.80	17.50%	24.64	
9503 A/PUR LIQ/FSH CITRUS X 12 P	8.80	16	140.80	17.50%	24.64	
			Total Net Goods Value		Total VAT Amount	
			£		£	

AT Regn No. GB 207 6773 B1

Load Reg. No.			
C/S	Weight	Labelled	Coded

TOTAL AMOUNT DUE: £

SARA LEE Household & Body Care UK Ltd.
225 Bath Road, Slough SL1 4AU UK

Despatch Advice

Distributors for Ashe Consumer Products Limited

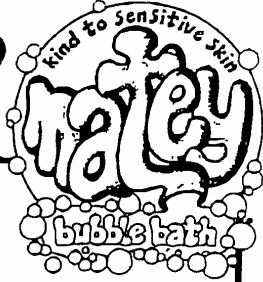
Invoice To:

Goods To:

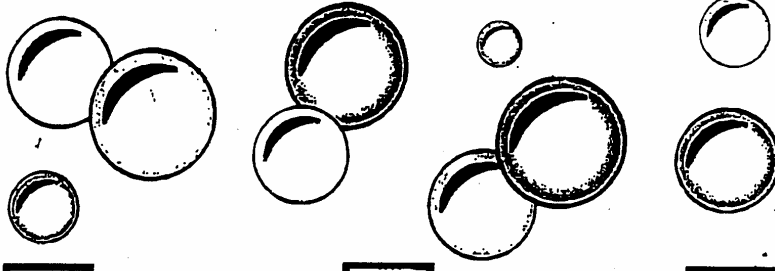
Account No.:

ADVERTISEMENT

Bathtime fun!



How many pink, purple and yellow bubbles are there in **Sailor Matey's** bathroom?
Write the correct number in each box.



pink bubbles

purple bubbles

yellow bubbles

1 2 3 4 5 6 7 8 9 10

Colour with Matey and his new friends!

Polly **Sailor** **Pirate** **Mermaid**

1998 is Matey's 40th birthday! Happy

Matey — kind to even sensitive

Barney
7/5/98