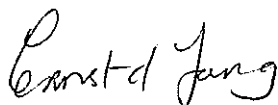
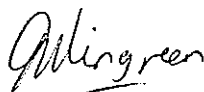


## **Auditor's Independence Declaration to the Directors of Housewares International Limited**

In relation to our review of the financial report of Housewares International Limited for the half-year ended 31 December 2006, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Corporations Act 2001 or any applicable code of professional conduct.



Ernst & Young



Ivan Wingreen  
Partner  
Melbourne  
28 February 2007