

**PricewaterhouseCoopers**  
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The Directors  
Arcadia Group Limited  
Colegrave House  
70 Berners Street  
LONDON W1T 3NL

The Directors of the companies listed in the Appendix  
C/o Arcadia Group Limited

8 January 2003

Dear Sirs

**Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

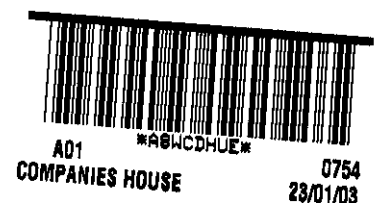
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies listed in the Appendix to this letter with effect from 31 January 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the companies listed in the Appendix to this letter.

Yours faithfully

*PricewaterhouseCoopers*

PricewaterhouseCoopers



APPENDIX

Company name	Registration number
A & D Pension Services Limited	00116036
AG Clothing Limited	00941463
AG Clothing (Holdings) Limited	04251011
AG Fashion Limited	01826366
AG Retail Limited	02277623
AG Senior Executives Pension Trustee Limited	00567441
Arcadia Card Services Limited	04163868
Arcadia Group Brands Limited	01016191
Arcadia Group Charitable Trust	03708947
Arcadia Group Design & Development Limited	01152989
Arcadia Group Fashion Holdings Limited	00266758
Arcadia Group Holdings Limited	00240519
Arcadia Group International Limited	02115022
Arcadia Group Pension Trustee Limited	00346324
Arcadia Group Limited	00237511
Arcadia Group Retail Limited	00414249
Arcadia Group Services Limited	02141076
Arcadia Group Sportswear Limited	02720996
Arcadia Sportswear Limited	01774176
Arcadia Quest Trustee Limited	04442577
BE Leasing Limited	01776838
Burton/Dorothy Perkins Properties Limited	04464946
Burton Group Limited	01824220
Burton Property Trust (Dartford) Limited	02091573
Burton Property Trust Limited	01848857
Burton Retail Limited	03424662
Caraway Group Limited	02177093
Castle Trustee Limited	01875153
Collier Finance Limited	00234010
Collier Pension Trustees Limited	01794087
Dial Home Shopping Limited	03462545
Direct Choice (UK) Limited	02385637
Dorothy Perkins Limited	00106273
Dorothy Perkins Retail Limited	01716523
Dorsub (HFSL) Limited	02445453
ELT Richmond Limited	02145084
Evans Limited	02251251
Evans Properties Limited	04312684
Greenhawk Limited	02611856
High Street Property Investments Limited	00025594

APPENDIX (CONTINUED)

Company name	Registration number
HSPI Securities Limited	02017287
Jasoncrown Limited	01596848
Law 128 Limited	02354284
Madilla Limited	03018892
Merkari Limited	04137095
Merkari Holdings Limited	04134414
Miss Selfridge Limited	00954960
Miss Selfridge Retail Limited	04251393
Montague Burton Employee Savings Trustee Limited	00278165
Montague Burton Properties Limited	01020295
Montague Burton Property Investments Limited	01041550
Montague Burton Shop Properties Limited	00315940
Moylne Limited	00760656
Nesslight Limited	01745942
Outfit Retail Limited	04251395
Pengap Commercial Developments Limited	01754300
Pengap Construction Limited	01655317
Pengap Estates Limited	01436125
Pengap Industrial Developments Limited	01619341
Pengap Mercantile Securities Limited	01818573
Pengap Securities Limited	01461356
Quorum Limited	02129800
Redcastle Limited	03194733
Redcastle (Holdings) Limited	03958469
Redcastle Finance Limited	03958423
Redcastle Investments Limited	01702378
Redcastle (214 Oxford Street) Limited	03871240
Redcastle Properties Limited	03871193
Response Management Limited	02244499
Richard Shops Holdings Limited	01738921
Richard Shops Limited	00474641
Richard Shops Nominees Limited	01738922
Richard Shops Purchasing Limited	00356399
Richards Investments Limited	02467363
Richmond Select Limited	02822619
Ringfront Limited	02355079
Rubshoulders.com Limited	03974980
Rubshoulders.com (Holdings) Limited	03997975
Stancepower Limited	04180457
SU214 Limited	00055837

APPENDIX (CONTINUED)

Company name

Registration number

SVML Limited	02764276
Top Retail Limited	01917662
Top Shop/Top Man Limited	02317752
Top Shop/Top Man Properties Limited	04464942
Uxbridge Springwaters Developments Limited	02307216
Wallis Retail Limited	04250825
Wallis (London) Limited	00375906
Wallis Fashion Group Limited	00306819
Wallis Properties Limited	02842342
Weavergate Limited	01561631