

2142757

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The Directors
Littlewoods Limited
Sir John Moores Building
100 Old Hall Street
Liverpool
Merseyside
L70 1AB

24 February 2003

Dear Sirs,

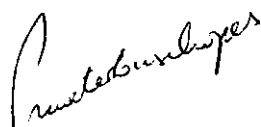
Notice of resignation as auditors

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 Littlewoods Limited and its subsidiary companies listed in Appendix I with effect from 24 February 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 Littlewoods Limited or its subsidiary companies listed in Appendix I.

Yours faithfully,



PricewaterhouseCoopers



Appendix 1

List of companies from which PricewaterhouseCoopers is resigning as auditors

Company	Registered No.
Littlewoods Limited	262152
Littlewoods Retail Limited	421258
Littlewoods Finance Company Limited	757724
Littlewoods Home Shopping Limited	999196
M.C. Hitchen & Sons Limited	144063
John Moores Home Shopping Service Limited	278848
Burlington Warehouses Limited	407448
Janet Frazer Limited	442051
Littlewoods1 Limited	1833871
Swan Housewares Limited	4261343
Littlewoods Services Limited	1896405
Index Limited	4356958
Littlewoods Stores Limited	4356895
LCCS Limited	4252054
Business Express Network Limited (formerly: Home Shopping Network (UK) Limited)	358625
Legal Direct Recoveries Limited	3983164
Littlewoods Home Shopping Finance Limited	3297781
Brian Mills Limited	478478
Littlewoods Warehouses Limited	637089
Peter Craig Limited	892464
Nationwide Debt Recovery Limited	1778238
Littlewoods Property Holdings Limited	2765483
Old Hall Street Properties Limited (formerly: Littlewoods Property Limited)	4590337
Littlewoods Property Developments Limited	3487648
J&C Moores (Direct) Limited	247931
JCM Media Limited	406869
Credit & Data Marketing Services Limited	4358875
CDMS Limited	4358862
Charities Trust Limited	2142757 ✓
Littlewoods Company Director Limited	4590337
H. Littlewood Limited	435891
Liverpool Stadium Limited	262375
LIS (UK) Limited	2233055
Littlewoods of England Limited	290357
Home Delivery Services Limited	1091200
The International Import & Export Company Limited	2729777
Liverpool Mail Order Stores Limited	537969
Harrogate Hotels Limited	311169

Appendix 1

Company	Registered No.
Littlewoods 2000 Limited	493689
Littlewoods Mail Order Stores Limited	52579
Business Express Couriers Limited	28313
Littlewoods Hampers Limited	2807769
H. Littlewood (Scotland) Limited	SC15845
Littlewoods4 Limited	2765480
The Catalogue Shop Limited	416353
Inside Story Limited	1108378
Littlewoods International Limited	2855514
Shopping Post Limited	450387
Littlewoods Secretarial Services Limited	3191443
Littlewoods Information Technology Services Limited	3063822