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The Directors  
Mackays Stores Limited  
Caledonia House  
Caledonia Street  
Paisley  
PA3 2JP

Our ref mr/cim/jbm

14 June 2002

Dear Sirs

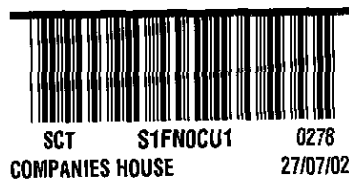
**Notice of resignation – Mackays Stores Limited (Registered Number SCO36368)**

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection



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Dear Sirs

**Statement to the directors of Mackays Stores Limited (Registered Number SCO36368)  
on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG

SC1 STFMZCUZ 0279  
COMPANIES HOUSE 27/07/02



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