

PricewaterhouseCoopers  
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The Directors  
A H Marks & Company Limited  
Wyke Lane  
Wyke  
BRADFORD  
West Yorkshire  
BD12 9EJ

20 January 2003

Our ref: ahm0103gm2

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 A H Marks & Company Limited, registered number 87911 with effect from 27 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 A H Marks & Company Limited

Yours faithfully,

  
PricewaterhouseCoopers

