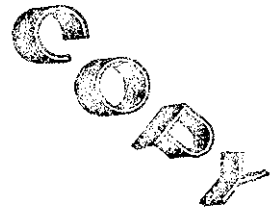




KPMG Audit Plc

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Liverpool L3 1QH
United Kingdom

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Fax +44 (0) 151 473 5214
Telex 668265 PMMMAN G
DX 14228 Liverpool



The Directors
Littlewoods of Liverpool Limited
Walton Hall Avenue
LIVERPOOL
L67 1AN

Your ref

Our ref pe/hr/28

Contact Peter Evans
0151 473 5111

31 October 2000

Dear Sirs

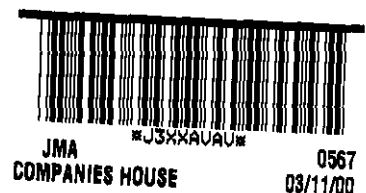
Notice of resignation : Littlewoods of Liverpool Limited (Reg. no. 234834)

We hereby give notice of our resignation as auditors of the company with effect from 31 October 2000.

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 Audit Plc



KPMG Audit Plc, a company
Incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
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