



ANDERSEN

Arthur Andersen

180 Strand

London

WC2R 1BL

Tel 020 7438 3000

Fax 020 7831 1133

www.andersen.com

5 September 2001

The Company Secretary
Safeway plc
Safeway House
6 Millington Road
Hayes
Middlesex
UB3 4AY

1697262

Direct line

020 7438 3527

E-mail

rob.a.mathews

@uk.arthurandersen.com

Dear Sir,

As requested, we hereby submit our resignation as auditors of Safeway plc and the subsidiaries listed in Appendix 1 to this letter with immediate effect.

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 members or creditors of each of these companies.

Yours faithfully

Arthur Andersen

ARTHUR ANDERSEN



A41
COMPANIES HOUSE

A3T8H418

0668
13/09/01

APPENDIX 1

~~Anchor Developments Ltd~~
~~English Real Estates Ltd~~
~~Equinox Retailing Ltd~~
~~Gordav (Portree) Ltd~~
~~J3 Property Ltd~~
~~Safeway Food Stores Ltd~~
~~Safeway Overseas Ltd~~
~~Safeway Pension Trustees Ltd~~
~~Safeway Properties Ltd~~
~~Safeway Quest Trustees Ltd~~
~~Safeway Stores (Ireland) Ltd~~
~~Safeway Stores Fuel Ltd~~
~~Safeway Stores plc~~
~~Safeway Trustees Furb Ltd~~
~~Stores Group Ltd~~ 1697262
~~Velligrist Ltd~~