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*Price Waterhouse*

246553



14 August 1998

PRIVATE AND CONFIDENTIAL

The Directors  
Arcadia Group plc  
Colegrave House  
70 Berners Street  
London  
W1P 3AE

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 the companies listed on the attached schedule with effect from 14 August 1998.

Yours faithfully

*Price Waterhouse*

PRICE WATERHOUSE

NMW/JEN

COMPANIES HOUSE 20/08/98



Offices at Aberdeen, Birmingham, Bristol, Cardiff, Edinburgh, Glasgow, Hull, Leeds, Leicester, London, Manchester, Middlesbrough, Newcastle, Nottingham, St. Albans, Southampton and Windsor.

The partnership's principal place of business is at Southmark Towers, 32 London Bridge Street, London SE1 9SY where a list of the partners' names is available for inspection.  
The firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

**List of companies for which Price Waterhouse are to be replaced as auditors  
by PricewaterhouseCoopers**

<b>Company Name</b>	<b>Registration Number</b>
Arcadia Group Design & Development Limited	1152989
Arcadia Group Fashion Holdings Limited	266758
Arcadia Group Holdings Limited	240519
Arcadia Group International Limited	1826366
Arcadia Group Services Limited	2141076
Arcadia Group Sportswear Limited	2720996
B E Leasing Limited	1776838
Barforce Limited	2251251
Brand Census Limited	3030537
Burton Property Trust Limited	1848857
Burton Retail Limited	243154
Collier Finance Limited	234010
Compass Products Limited	1824220
Consumer Access Limited	2986280
Dial Home Shopping Limited	3462545
Dorothy Perkins Limited	106273
Dorothy Perkins Retail Limited	1002994
ELT Richmond Limited	2145084
Evans Limited	310708
Greenhawk Limited	2611856
Hawkshead Financial Services Limited	2445453
Hawkshead Retail Limited	2277623
Hawkshead Sportswear Limited	1774176
Hemingway Limited	3174812
High Street Property Investments Limited	25594
HSPI Securities Limited	2017287
Living Lifestyles Limited	3019474
Madilla Limited	3018892
Montague Burton Employee Savings Trustee Limited	278165
NSP Catalogue Limited	1917662
Pengap Industrial Developments Limited	1619341
Pengap Securities Limited	1461356
Principles Retail Limited	397489
Racing Green Limited	2460533
Redcastle Investments Limited	1702378
Redcastle Limited	3194733
Response Management Limited	2244499
Richmond Select Limited	2822619
Ringfront Limited	2355079
Top Shop/Top Man Limited	461668
Uxbridge Springwaters Developments Limited	2307216
Wade Smith Limited	1832162