



BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Directors
Bertie Shoes Ltd
Woburn House
20-24 Tavistock Square
London
WC1H 9HZ

22 December 2003

Our ref: LG1/DSW/res/S

Dear Sirs

Notice of resignation as auditors of Bertie Shoes Ltd (Company Number 3153784)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of Bertie Shoes Ltd with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

BDO Stoy Hayward

LG1/res/DSW
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A list of partners' names is open to inspection
at the above address

BDO Stoy Hayward is authorised and regulated by the
Financial Services Authority to conduct investment business