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The Directors
Debenhams Direct Limited
1 Welbeck Street
London
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Our ref lm/003

Contact Kerri Hammond
0113 231 3886

31 July 2002

Dear Sirs

**Statement to the directors of Debenhams Direct Limited (registered number: 3665770)
on ceasing to hold office as auditors.**

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.

KPMG

KPMG

*Chartered Accountants
Registered Auditors*



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salsbury Square, London EC4Y 8BB where a list of partners' names is open to inspection