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The Directors  
Hamleys plc  
188-196 Regent Street  
London  
W1R 6BT

24 October 2003

Our ref: Hamleys plc\Correspondence\2003\L-resplc

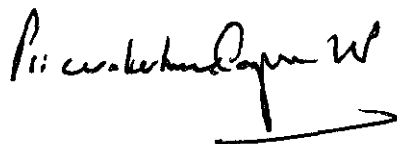
Dear Sirs

## Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Hamleys plc, registered number 2352435 with effect from 24 October 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Hamleys plc.

Yours faithfully,



PricewaterhouseCoopers LLP

