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**Deloitte
& Touche**

357 876

J Giles Esq
A F Blakemore and Son Limited
Long Acres Industrial Estate
Rosehill
Willenhall
West Midlands
WV13 2JP

13 May 2003

Our Ref: AB/NJF 2

Dear Sir

We hereby submit our resignation as auditors of the following companies with immediate effect.

A F Blakemore and Son Limited
Tates Limited
Complete Shopfitting Limited
ESC (UK) Limited
Glade Garland Limited
I G Mogford and Sons Limited
Croyland Convenience Stores Limited

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 companies' members or creditors.

Yours faithfully

Deloitte & Touche

Deloitte & Touche



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COMPANIES HOUSE

ENACALSN

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22/05/03

**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

• Deloitte & Touche is authorised and regulated by the Financial Services Authority.