



100 Temple Street
Bristol
BS1 6AG
United Kingdom

Tel +44 (0) 117 905 4660
Fax +44 (0) 117 905 4086
DX 78230 Bristol

The Directors
Clarks Limited
40 High Street
STREET
Somerset
BA16 0YA

Our ref cmc/msm/515

Contact Chris Casey
0117 905 4035

13 June 2002

Dear Sirs

Clarks Limited, Registered number 99857

We hereby give notice of our resignation as auditors of your company with effect from 13 June 2002.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



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

STATEMENT TO THE DIRECTORS OF CLARKS LIMITED ON CEASING TO HOLD
OFFICE

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
Chartered Accountants
Registered Auditors
13 June 2002