Holding(s) in Company

Released : 10 Jan 2008

Acal PLC
10 January 2008

Letter to Acal Plc
Dated 8 January 2008

RE: Declaration of Interest in Shares

In accordance with Part IV of the Companies Act 1985 (as amended), we write to inform you that Artemis Investment Management Limited, and certain of its investment clients, have a notifiable interest of 1,798,519 shares, representing 6.81% of the issued share capital of your company.

Full details of the interest and the beneficial holders are detailed below.

Karen Paine
Artemis Investment Management Ltd

Beneficial Owner	Number of Shares Held	% Interest
Artemis UK Smaller Companies	1,414,405	5.35
BHS Pension Scheme	80,000	0.30
BHS Senior Management	20,000	0.08
COL Cash A/C	127,882	0.49
COL Pension A/C	74,929	0.28
COL Hampstead Heath	25,208	0.10
COL Charities Pool	11,751	0.04
P&O Pension Scheme	44,344	0.17

For filings with the FSA include the annex
For filings with issuer exclude the annex

TR-1: Notifications of Major Interests in Shares

1. Identity of the issuer or the underlying issuer of existing shares to which voting rights are attached:

Acal plc
Ord 5p

2. Reason for notification
(please place an X inside the appropriate bracket/s):

An acquisition or disposal of voting rights: (Yes)

An acquisition or disposal of financial instruments which may result in the acquisition of shares already issued to which voting rights are attached: ( )

An event changing the breakdown of voting rights: ( )

Other (please specify) : ( )

3. Full name of person(s) subject to notification obligation:

Artemis Investment Management Ltd

4. Full name of shareholder(s) (if different from 3) :

Artemis UK Smaller Companies
BHS Pension Scheme
BHS Senior Management
COL Cash A/C
COL Pension A/C
COL Hampstead Heath
COL Charities Pool
P&O Pension Scheme

5. Date of transaction (and date on which the threshold is crossed or reached if different):

7th January 2008

6. Date on which issuer notified:

8th January 2008

7. Threshold(s) that is/are crossed or reached:

7%

8. Notified Details:

A: Voting rights attached to shares

Class/type of shares if possible use ISIN CODE	Situation previous to the Triggering transaction	
	Number of shares	Number of voting Rights
GB0000055888	1,998,519	1,998,519

Resulting situation after the triggering transaction

Class/type of shares if possible use ISIN CODE	Number of shares	Number of voting rights		% of voting rights	
		Direct	Indirect	Direct	Indirect
GB0000055888	1,798,519	1,798,519		6.81%	

B: Financial Instruments

Resulting situation after the triggering transaction

Type of financial instrument	Expiration date	Exercise/conversion period/date	No. of voting rights that may be acquired (if the instrument exercised/ converted)	% of voting rights

Total (A+B) Number of voting rights	% of voting rights
1,798,519	6.81%

9. Chain of controlled undertakings through which the voting rights and/or the financial instruments are effectively held, if applicable:

Proxy Voting:

10. Name of proxy holder:

11. Number of voting rights proxy holder will cease to hold:

12. Date on which proxy holder will cease to hold voting rights:

13. Additional information:

14. Contact name:

KAREN PAINE

15. Contact telephone number:

0131 718 0414

For notes on how to complete form TR-1 please see the FSA website.

Note: Annex should only be submitted to the FSA not the issuer

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