



KPMG LLP
8 Salisbury Square
London EC4Y 8BB
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 8171
DX 38050 Blackfriars

229606

Mr Ian Allkins
Bhs Group Limited
Marylebone House
129-137 Marylebone Road
London
NW1 5QD

24 April 2009

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

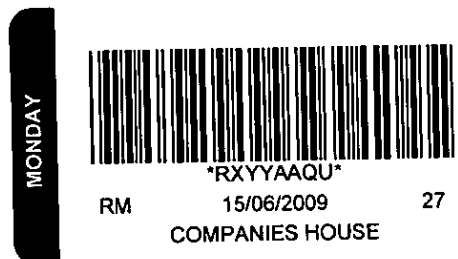
We write to you in your capacity as a director of the companies listed in the Appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

KPMG LLP

KPMG LLP



Appendix 1

<i>Company name</i>	<i>Company registered number</i>
Bhs Group Limited	03858895
Bhs Limited	00229606
Bhs Properties Limited	02139762
Davenbush Limited	02341207
Lowland Homes Limited	05565259