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Mr Ian Allkins
Bhs Group Limited
Marylebone House
129-137 Marylebone Road
London
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24 April 2009

Dear Sir

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

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Professional Oversight Board.

Yours faithfully,

KPMG LLP

MONDAY



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RM

15/06/2009

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COMPANIES HOUSE

Appendix 1

Bhs Group Limited
Bhs Limited
Bhs Properties Limited
Davenbush Limited
Lowland Homes Limited