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The Directors
Bhs Limited
Marylebone House
129-137 Marylebone Road
London
NW1 5QD

Your ref

Our ref ads/942

Contact Amanda Aldridge
020 7311 8073

14 June 2002

Dear Sirs

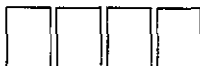
Notice of resignation – Bhs Limited (No. 229606)

We hereby give notice of our resignation as auditors of your company with effect from today.

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