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Kingfisher Challenges

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The Directors
B&Q plc
Portwood House,
1 Hampshire Corporate Park
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Eastleigh
Hampshire
SO53 3YX

22 December 2009

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of companies listed in Appendix 1 with effect from 22 December 2009, which is before the end of our term of office.

We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully,


PricewaterhouseCoopers LLP

FRIDAY



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COMPANIES HOUSE

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22 December 2009

Dear Sirs,

In accordance with Section 519 of the Companies Act 2006, we set out below the circumstances connected with our ceasing to hold office as auditors of companies listed in Appendix 1, effective from 22 December 2009.

The reason we resigned was that Kingfisher plc undertook a tender process for the position of statutory auditor and Deloitte LLP's proposal was accepted. Accordingly we have been asked to resign.

Kind Regards


PricewaterhouseCoopers LLP