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The Directors
Kingfisher plc
3 Sheldon Square
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180 8597

22 December 2009

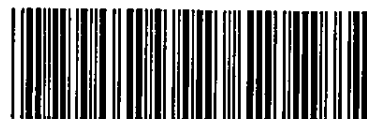
Dear Sirs,

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



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COMPANIES HOUSE

Appendix 1

Company	Company Number
Zeus Land Investments Ltd	00601220
Sheldon Holdings Ltd	02792411
Eijsvogel Finance Limited	02792015
Waren Investments Limited	04984489
<u>Halcyon Finance Ltd</u>	<u>01808597</u>
Budle Finance Ltd	01808597
Kingfisher Challenges Ltd	01174708
Kingfisher Nominees Limited	01501676
Kingfisher International Holdings Ltd	02558762
Kingfisher (Paddington) Limited	06468432
Kingfisher France Ltd	04213347
Kingfisher Group Ltd	04210923
Kingfisher Gift Vouchers Ltd	04210919
Kingfisher UK Limited	06468425
Kingfisher TMB Ltd	03926623
Alcedo Finance Ltd	02518727
Kingfisher Brands Limited	03926841
B&Q CMW Limited	01299322
New England Paint Company Ltd	04056989
Kingfisher Informaton Technology Services (UK) Ltd	02016021