

PricewaterhouseCoopers  
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London WC2N 6RH  
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The Directors  
Kingfisher plc  
North West House  
119 Marylebone Road  
London  
NW1 5PX

10 January 2003

Dear Sirs,

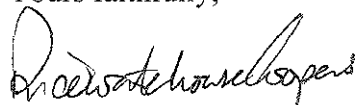
**Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies as set out in the appendix, with effect from 10 January 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Kingfisher plc or its subsidiaries as set out in the attached appendix.

Yours faithfully,



PricewaterhouseCoopers



Appendix

Company name	Registered number
Kingfisher plc	1664812
Electric Finance Limited	2792015
Halcyon Electrics Limited	2792411
Halcyon Finance Limited	1808597
Halcyon Sourcing Limited	2712261
Kingfisher Challenges Limited	1174708
Kingfisher International France Limited	2589977
Kingfisher International Holdings Limited	2558762
Zeus Land Investments Limited	0601220
Alcedo Finance Limited	2518727