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Mr Ian Allkins  
Bhs Group Limited  
Marylebone House  
129-137 Marylebone Road  
London  
NW1 5QD

3858895

24 April 2009

Dear Sir

**Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

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

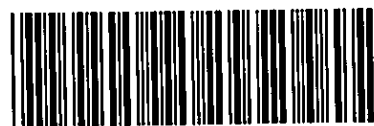
In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

*KPMG LLP*

KPMG LLP

SATURDAY



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23/05/2009

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COMPANIES HOUSE



KPMG LLP  
24 April 2009

## Appendix 1

<i>Company name</i>	<i>Company registered number</i>
Bhs Group Limited	03858895
Bhs Limited	00229606
Bhs Properties Limited	02139762
Davenbush Limited	02341207
Lowland Homes Limited	05565259