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Mr Ian Allkins
Bhs Group Limited
Marylebone House
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MISC 5

24 April 2009

Dear Sir

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

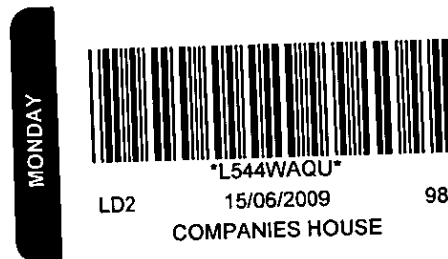
We write to you in your capacity as a director of the companies listed in the Appendix to this statement.

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



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 |