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The Directors
Bhs Group Limited
Marylebone House
129-137 Marylebone Road
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NW1 5QD

Your ref

Our ref ads/942

Contact Amanda Aldridge
020 7311 8073

**STATEMENT TO THE DIRECTORS OF BHS GROUP LIMITED
(NO. 3858895) ON CEASING TO HOLD OFFICE AS AUDITORS**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

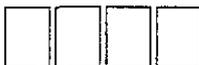
KPMG

Chartered Accountants

Registered Auditors

London

14 June 2002



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection