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The Directors
B&Q plc
Portswood House,
1 Hampshire Corporate Park
Chandlers Ford
Eastleigh
Hampshire
SO53 3YX

4042702

22 December 2009

Dear Sirs,

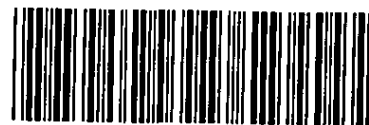
In accordance with Section 519 of the Companies Act 2006, we set out below the circumstances connected with our ceasing to hold office as auditors of companies listed in Appendix 1, effective from 22 December 2009.

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

WEDNESDAY



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COMPANIES HOUSE

Appendix 1

Company	Company Number
B&Q PLC	00973387
B&Q Properties Limited	03885270
Marston Land Limited	02534216
Chartwell Land Limited	02450954
Chartwell Land Investments Limited	03681321
Chartwell Land Development Limited	02047083
Chartwell Land Development Two Limited	01996417
Chartwell Land Properties Limited	01522309
Bondco 1179 Limited	05929756
B&Q Card Services Limited	04329957
Portswood Developments Limited	02577679
B&Q (Bexley) Limited	03889772
B&Q (Bradford) Limited	03885266
B&Q (Gillingham) Limited	03885273
B&Q (New Malden) Limited	03885269
B&Q (Retail) Southern Limited	01289527
Dodge City Limited	00962138
The DIY Store Limited	00713231
Dickens Limited	01732983
B&Q Investments Limited	04111663
<u>B&Q Estates Ltd</u>	<u>04042702</u>
Beddington House (No. 3) Ltd	04104522
B&Q properties New Malden Limited	03926734