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Jose Manual Romay de la Colina
120 Regent Street
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Our ref RA/942

Contact Richard Ackland
Tel 020 7311 1000

1 June 2012

Dear Sir

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

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from 26 May 2012. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls outside the definition of a major audit and therefore your notification should be made to the ICAEW

Yours faithfully,

KPMG LLP

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1 June 2012

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



*KPMG LLP
Letter of resignation
1 June 2012*

Appendix

<i>Company name</i>	<i>Company registered number</i>
Zara UK Limited	2245999
Massimo Dutti UK Limited	4550309
Bershka UK Limited	5162680
Zara Home UK Limited	4906026
Pull & Bear UK Limited	5893279