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Private & confidential

The Company Secretary
Arla Foods UK Investments Limited
Arla House
4 Savannah Way
Leeds Valley Park
Leeds
LS10 1AB

Our ref Jh/lm001

Contact James Holdsworth
0113 231 3899

4 December 2015

Dear Sir,

Resignation as auditors of Arla Foods UK Investments Limited (no. 375763)

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

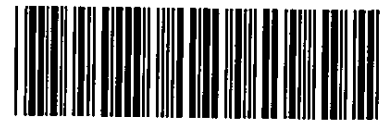
Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

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 your financial statements falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully,

KPMG LLP

MONDAY



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21/12/2015

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