



KPMG Audit Plc
St James' Square
Manchester M2 6DS
United Kingdom
Tel +44 (0)161 246 4000

Private & confidential
The Directors
The Co-operative Group
1 Angel Square,
Manchester,
M60 0AG

4th November 2014

Dear Sirs

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 directors 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 Audit Plc

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Appendix

<i>Company name</i>	<i>Company registered number</i>
CFTG Ltd	05063379
Co-operative Legal Services Limited	05671209
Funeral Services Northern Ireland Ltd	03983186
Member A (4) Limited	06625441
Member B (4) Limited	06625565
Millgate Insurance Brokers Ltd	02033765
Modelform Ltd	05278999
Resomation Ltd	SC323417
The Co-operative Employee Healthcare Trustee Limited	07581878
The Co-operative Trust Corporation Limited	06323818
Co-operative Group Motors Limited	00567119
Co-operative Brands Limited	05279000
NCH Retail Limited	06608578
Sea Estates LLP	OC310357
Rochpion Properties (4) LLP	OC338225
UCL Director 2 Ltd	05651840
Violet S Propco Limited	FC026431