

The Directors
Costcutter Supermarkets Group
Harvest Mills
Dunnington
York
YO19 5RY

PricewaterhouseCoopers LLP
Benson House
33 Wellington Street
Leeds LS1 4JP
Telephone +44 (0) 113 289 4000
Facsimile +44 (0) 113 289 4460
pwc.com

28 January 2010

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors of:

~~Costcutter Supermarkets Holdings Limited (05625046)~~
~~CSMB Limited (05623739)~~
~~GSMF Limited (05623733)~~
~~Costcutter Holdings Limited (05122658)~~
~~Costcutter Supermarkets Group Limited (02059678)~~
Costcutter International Limited (03200469)
~~Eber Foodmarkets Limited (1698597)~~
~~PDQ Limited (3655986)~~

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 above companies (the Companies) effective from 28 January 2010, which we consider should be brought to the notice of the Companies' shareholders or creditors.

Yours faithfully,



PricewaterhouseCoopers LLP

