

7 November 2008

The Company Secretary
Milk Link Processing Limited
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Dear Madam

Milk Link Processing Limited

We refer to our ceasing to hold office as auditors with effect from 27 October 2008.

t Thornton UK hhP

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of members or creditors of the company

Yours faithfully

Grant Thornton UK LLP

THURSDAY



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