

The Directors
S&B Herba Foods Limited
2 Vinson Close
Orpington
Kent
BR6 0PP

21 August 2006

MMS/TIM/AJB


Dear Sirs

**S&B Herba Foods Limited
Vogan & Co Limited
Joseph Heap & Sons Limited
Joseph Heap Property Limited
Anglo Australian Rice Limited**

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the companies listed above. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young LLP



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