

Your Reference:

Our Reference: 135/32/19982/29275

St Paul's House  
Warwick Lane  
London  
EC4M 7BP

Tel: +44 (0)20 7334 9191  
Fax: +44 (0)20 7248 3408  
DX: 15 London/Chancery Lane  
www.moorestephens.co.uk

02 November 2009

The Directors  
Associated Cold Stores & Transport Limited  
c/o Camellia Plc  
Linton Park  
Linton  
Near Maidstone  
Kent  
ME17 4AB

Dear Sirs,

**ASSOCIATED COLD STORES & TRANSPORT LIMITED, COMPANY NUMBER: 553154**

In accordance with section 516 of the Companies Act 2006 ("the Act"), we write to notify you of our resignation as auditor of the above company. This resignation takes effect from the 30 September 2009.

In accordance with section 519(2) 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 companies.

Yours faithfully,



Moore Stephens LLP

