

your reference

our reference

MRH/SRS/EP7.080/076a.sam

The Directors
Associated Cold Stores & Transport Limited
Linton Park
Linton
Nr Maidstone
KENT
ME17 4AB

15 October 1998

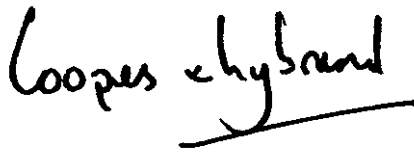
Dear Sirs

Associated Cold Stores & Transport Limited (Reg No. 553154)

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers, will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Associated Cold Stores & Transport Limited with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



Coopers & Lybrand

