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**Private & confidential**

The Directors  
Newmarket Foods Limited  
20 Queens Road  
Aberdeen  
AB15 4ZT

Our ref rphc/bm/ss1

8 May 2002

Dear Sirs

**Notice of resignation**

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection