



KPMG Audit Plc

37 Hills Road
Cambridge CB2 1XL
United Kingdom

Tel +44 (0) 1223 366692
Fax +44 (0) 1223 582024
DX 5845 Cambridge

The Directors
Chambers Foods Limited (formerly Smedley's
Limited)
Bridge Road
Long Sutton
SPALDING
Lincolnshire
PE12 9EQ

Your ref

Our ref rff/dp/mdk

Contact David Plowman
01223 582076

29 September 1999

Dear Sirs

**Statement to the directors of Chambers Foods Limited (formerly Smedley's Limited)
(no. 1081647) on ceasing to hold office as auditors pursuant to section 394 of the
Companies Act 1985**

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

Yours faithfully

Robert Ferguson
Audit Director



Member firm of
KPMG International

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

Registered in England
Number 311045
Registered office
8 Salisbury Square,
London EC4Y 8BB

