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The Directors
Fresh-Pak Chilled Foods Limited
21/22 Kernan Drive
Swingbridge Industrial Estate
Loughborough
LE11 5JT

20 June 2008

Ref IS/jp

Direct line 01223 557 088

Email istrachan@uk.ey.com

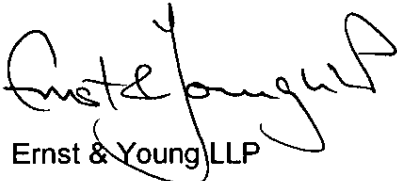
Dear Sirs

Fresh-Pak Chilled Foods Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Fresh-Pak Chilled Foods Limited. This resignation takes effect from 20 June 2008.

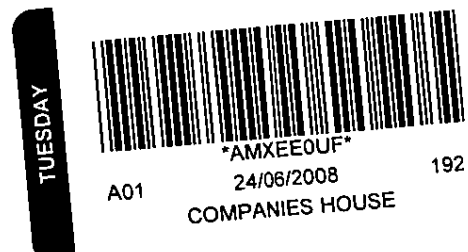
In accordance with section 519(2) of the Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young LLP

Cc Registrar of Companies
KPMG



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