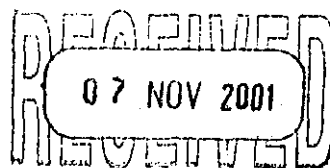


6 November 2001

J Marr Limited  
St Andrew's Dock  
Hull  
East Yorkshire  
HU3 4PN

PDD/RJF/GW



Dear Sirs

**J Marr Limited And Subsidiaries**

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your companies listed below. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) 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 any of the companies listed below:

Armana Limited  
Benella Limited  
Brekkes (Fish Sales) Limited  
Cordella Limited  
Criscilla Limited  
Eastella Limited  
Gislason & Marr Limited  
Idena Limited  
J K Trushell Limited  
J Marr & Son Limited  
J Marr (Fishing) Limited  
J Marr (Leisure) Limited  
J Marr (Shipping) Limited  
J Marr Limited  
Jacinta Limited  
Kirkella Limited  
Lancella Limited  
Lockpit Limited

Marbella Limited  
Marr Vessel Management Limited  
Marr Fishing Vessel Management Limited  
Marr Refrigeration Consultancy Limited  
Marr Technical Services Limited  
Norina Limited  
Northella Limited  
Northern Crewing Services Limited  
Northern Desire Limited  
Northern Horizon Limited -2113834  
Northern Prince Limited  
Southella Limited  
Swanella Limited  
The Fylde Ice & Cold Storage Co Limited  
The Ice Company (Polarcube) Limited  
The New Ice Co Limited  
The Packaged Ice Co Limited  
Thornella Limited

Yours faithfully

COMPANIES HOUSE

09/11/01

■ The UK firm Ernst & Young LLP is a limited liability partnership and a member of Ernst & Young International. It is authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business and is registered in England and Wales with registered no: OC300001. A list of members' names is available for inspection at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the firm's principal place of business and registered office.