

2224563

WardRandallLtd
Chartered Accountants & Registered Auditors

Our Ref: LB/GRR

Your Ref:

15th June 2006

The Parade
Liskeard
Cornwall
PL14 6AF

Tel: 01579 343215

Fax: 01579 344030

Email: mail@wardrandall.co.uk

The Directors
Clifford Kent Group
Horizon Farm
Tremar
LISKEARD
PL14 6EA

Dear Sirs,

Further to our recent discussions we resign as auditors of Clifford Kent Holdings Limited, Horizon Kent Limited, Clifford Kent Limited, Trethew Kent Limited, Horizon Farms Limited, Manor Farm Products Limited, South Western Egg Products Limited, Great Leaze Farm Limited, Stonegate Horizon Limited, Thames Valley Eggs (Production) Limited and Stonegate Food Ingredients Limited.

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully,


GARY RANDALL
WARD RANDALL LIMITED

THURSDAY



Directors: A. Ward MBA FCA G.R. Randall ACA
company registration number: 4793244 (England)