

Price Waterhouse



2454068.

10 June 1998

The Directors
Zest Foods Limited
Unit 6
Quarry Wood Industrial Estate
Mills Road
Aylesford
Kent ME20 7NA

Dear Sirs

We give notice that we are resigning as auditors of Zest Foods Limited with effect from 19 May 1998. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Zest Foods Limited.

Yours faithfully

Price Waterhouse

