

Private and confidential

The Directors
Brambles Foods Limited
Unit 13-15
Drake Court
Riverside Park Industrial Estate
Middlesbrough
Cleveland
TS2 1RS

15 March 2007

B121/01/A/1/ES/JOM

Dear Sirs

3 229975

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

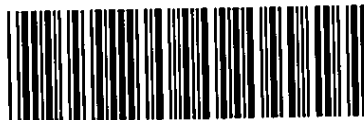
In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP

WEDNESDAY



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29/08/2007
COMPANIES HOUSE