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Private and confidential

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

15 March 2007

B121/01/A/1/ES/JOM

Dear Sirs

Cleveland TS2 1RS

3229975.

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

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Ernst & Young LLP

WEDNESDAY

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