

PricewaterhouseCoopers
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The Directors
Gourmet Connect Limited
The Old Rectory
Cold Higham
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For the attention of: Mr D Brady

27 March 2003

Our ref: iar/agc/jf

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Gourmet Connect Limited, registered number 3537344, with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Gourmet Connect Limited.

Yours faithfully


PricewaterhouseCoopers

