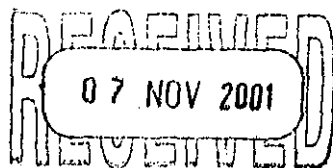


6 November 2001

J Marr Limited
St Andrew's Dock
Hull
East Yorkshire
HU3 4PN

PDD/RJF/GW



Dear Sirs

J Marr Limited And Subsidiaries

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your companies listed below. 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 any of the companies listed below:

Armana Limited
Benella Limited
Brekkes (Fish Sales) Limited
Cordella Limited
Criscilla Limited
Eastella Limited
Gislason & Marr Limited
Idena Limited
J K Trushell Limited
J Marr & Son Limited
J Marr (Fishing) Limited
J Marr (Leisure) Limited
J Marr (Shipping) Limited
J Marr Limited
Jacinta Limited
Kirkella Limited
Lancella Limited
Lockpit Limited

Marbella Limited
Marr Vessel Management Limited
Marr Fishing Vessel Management Limited
Marr Refrigeration Consultancy Limited
Marr Technical Services Limited
Norina Limited
Northella Limited
Northern Crewing Services Limited
Northern Desire Limited
Northern Horizon Limited
Northern Prince Limited
Southella Limited
Swanella Limited
The Fylde Ice & Cold Storage Co Limited
The Ice Company (Polarcube) Limited
The New Ice Co Limited
The Packaged Ice Co Limited
Thornella Limited

Yours faithfully

COMPANIES HOUSE

09/11/01

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