



The Directors  
Northumbrian Fine Foods Limited  
Dukesway  
Team Valley  
Gateshead  
Tyne and Wear  
NE11 0QP

2 March 2012

Dear Sirs,

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the companies listed in Appendix 1 (the Company) effective from the date of this letter, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP'.

PricewaterhouseCoopers LLP



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