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The Directors  
Marlow Foods Holdings Limited  
Station Road  
Stokesley  
Middlesbrough  
TS9 7AB

11 July 2005



4562599

Dear Sirs,

## Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Marlow Foods Holdings Limited - registered number 4562599, and Marlow Foods Limited - registered number 1752242, with effect from 11 July 2005.

In accordance with Section 394(1) 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 Marlow Foods Holdings Limited, and Marlow Foods Limited.

Yours faithfully,

  
PricewaterhouseCoopers LLP

