



**KPMG Audit Plc**

37 Hills Road  
Cambridge CB2 1XL  
United Kingdom

Tel +44 (0) 1223 366692  
Fax +44 (0) 1223 582024  
DX 5845 Cambridge

The Directors  
The Specialist Soup Company Limited  
(formerly John Morrell and Company Limited)  
Bridge Road  
Long Sutton  
SPALDING  
Lincolnshire  
PE12 9EQ

Your ref

Our ref rff/dp/mdk

Contact David Plowman  
01223 582076

29 September 1999

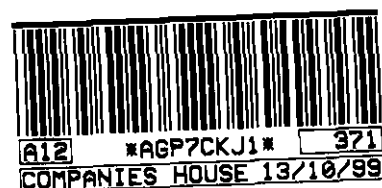
Dear Sirs

**Statement to the directors of The Specialist Soup Company Limited (formerly John Morrell and Company Limited) (no. 24168) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Robert Ferguson  
*Audit Director*



Member firm of  
KPMG International

KPMG Audit Plc is  
registered to carry on audit  
work by the Institute of  
Chartered Accountants  
in England and Wales.

Registered in England  
Number 3110745  
Registered office  
8 Salisbury Square,  
London EC4Y 8BB

