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Our ref ajs/ttwal25/partner
Contact AJ Sykes
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21 February 1997

Dear Sir

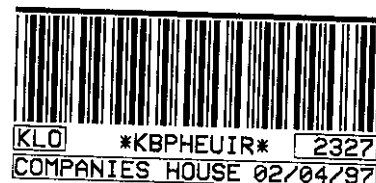
Notice of resignation

We hereby give notice of our resignation as auditors of the companies set out in Appendix 1 of this letter with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



Member firm of
KPMG International

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection.

Appendix 1

Resignation as auditors to the following companies:

Company	Registered Number
Chibnall's Holdings Limited	291940
Park North Investments Limited	513178
Serpentine Securities Limited	2028763
Allied Foods (Holdings) Limited	529393
Allied Foods Limited	500613
Cereal Industries Limited	371996
Allinson Limited	300245
Fishers Nutrition (Scotland) Limited	(Sc) 57246
John K King & Sons Limited	170590
Yorkshire Country Feeds Limited	540579
Allied Mills Limited	37410
Cranfield Brithers Limited	100686
Chancelot Mills Limited	(Sc) 45443
Fishers Agricultural Holdings Limited	1004268
Fishers Nutrition Limited	1034884
Fishers Seeds & Grain Limited	743061
DE Longe & Co Limited	727120
East Coast Grain Limited	727125
Napak Limited	930268
Lowick Farmers Silos (Holdings) Limited	1436089
Lowick Farmers Silos Limited	954623
Comar Limited	715672
A.B.F. Holdings Limited	313307
A.B.F. Properties Limited	683361
ABR Foods Limited	860691
Atlantis Food Ingredients Limited	584014
Eastbow Securities Limited	2173505
Hicore Limited	121317
Hicore 94 Limited	377491
Lax & Shaw Limited	127795
Mauri Products Limited	1413180

Company	Registered Number
Allied Grain (Anglia) Limited	1747632
Allied Grain (North East) Limited	426595
Allied Grain (Scotland) Limited	209674
Allied Grain (South) Limited	1765004
Wereham Gravel Company Limited	101266
Homage Investments Limited	794652
Courtyard Beef UK Limited	2814161
Provincial Merchants Limited	486887
Weston Research Laboratories Limited	446610
ABN Limited	193800 ✓
ABN (Overseas) Limited	145374
Abitec Limited	482099
AB Ingredients Limited	346958
AB Technology Limited	995915
British Sugar (Overseas) Limited	2400085
Germain's (UK) Limited	710860
Gregg & Co (Knottingley) Limited	213651
Sunblest Bakeries Limited	358718
Allied Bakeries Limited	79590
Twining Crosfield & Co Limited	144900
Matheson McLaren & Co Limited	(Sc) 34799
R Twining & Company Limited	525071
Tuke Shipping Limited	191897
Walter Williams & Co (London) Limited	268240
Jacksons Blending & Packing Co Limited	1591726
Jacksons of Piccadilly Limited	416245
Parkstone Bakeries Limited	350333
The Ryvita Company Limited	245345
Precis (1337) Limited	3037556
Weston Foods Limited	346959
Burton's Gold Medal Biscuits Limited	305430
ABR Chemicals Limited	372089
The City Bakeries Limited	141461
Robert Jackson & Company Limited	162316
E. Cookson & Sons Limited	376073
The Country Maid Bakeries Limited	492278
Country Table Limited	218265
Dairy Tops Limited	205917



Notice of resignation

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Company	Registered Number
Food Investments Limited	384839
Golden Crumpets Company Limited	453865
Golden Gift Trading Company Limited	384739
Golden Harvest Biscuits Limited	523588
Jeffreys (Cornish Ice Cream) Limited	376923
Light Bite Limited	404240
Nelson Preserving Company Limited	390229
Nelsons of Aintree Limited	303683
Rowallan Creamery Limited	156388
Richard Sharrock & Sons Limited	382749
The Sunblest Crumpet Co. Limited	172141
Tooks Limited	239616
Turner & Sons Limited	214925
Vitbe Flour Mills Limited	430219