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Mr T. Simcock
Adams Foods Limited
Sunnyhills Road
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Our ref Img/djh/003

Contact Daniel Hughes
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16 September 2005

Dear Tom

Notice of resignation

362221

We hereby give notice of our resignation as auditors of the following companies with effect from today:

~~Adams Foods Limited~~
The Kerrygold Company Limited
~~Adams Food Ingredients Limited~~
~~Dairy Ingredients (UK) Limited~~
~~Adams Butter Limited~~
~~Kerrygold Fresh Foods Limited~~
~~Mathews & Skales Limited~~

We enclose our statutory statements given in connection with ceasing to act as auditors for these companies.

Yours sincerely

KPMG LLP

