



The Company Secretary
International Paper Foodservice (Europe) Limited
Unit 7A
Yeadon Airport Industrial Estate
Harrogate Road
Yeadon

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Our ref: mp/aw/lemp0031

19 July 2002

Dear Sir,

497043

We hereby submit our resignation as auditors of International Paper Foodservice (Europe) Limited with effect from 31 July 2002.

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,

Arthur Andersen.

