



BDO Stoy Hayward
Chartered Accountants

Emerald House East Street
Epsom Surrey KT17 1HS
Telephone: +44 (0)1372 734300
Facsimile: +44 (0)1372 734301
Web Site: www.bdo.co.uk

Private and Confidential

The Directors
West Kent Cold Storage Limited
Arctic House
Rye Lane
Dunton Green
SEVENOAKS
Kent TN14 5HB

22 December 2003

Dear Sirs

Notice of resignation as auditors of West Kent Cold Storage Limited (Company Number 526183)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of West Kent Cold Storage Limited with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

BDO Stoy Hayward

