



526183

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

Our ref 155261/tme/ch

7 April 2000

Dear Sirs

West Kent Cold Storage Company Limited ("the Company")

We hereby resign as auditors to the Company with effect from today's date and acknowledge that we have no claims against the Company for compensation for loss of office or otherwise.

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

Yours faithfully

KpmG
KPMG



Jerome Kennedy • Darina Barrett • Padraig Bennett • Gary Britton • Alex Burns • Colm Clifford
John Condon • Noel Cooke • Christopher Cullen • Brian Daly • Jon D'Arcy • Robert Dix
Mark Dobbyn • Paul Dobey • Paul Finnerty • Gerard Flood • Donall Gannon • Richard George
Ruaidhrí Gibbons • Roger Gillespie • Ray Jackson • David Kennedy • Maurice McCloy • Paul McGowan
Niamh Marshall • Jim Muddiman • Cliona Mullen • Shaun Murphy • Pat O'Brien
Denis O'Connor • Kevin O'Donovan • Sean O'Keefe • Terence O'Rourke
Adrian Robinson • John Roche • Henry Saville • Seamus Taaffe • Eric Wallace
Richard Whelan • Robert Woods • Consultants (qualifications other than Chartered Accountant):
Robert Barker • Sean Mooney • Paul Toner • Gordon Wilkinson • Ian Young

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