

The Directors
Barry Callebaut Holding (UK) Limited
Sunya House
Wildmere Road
Banbury
Oxfordshire
OX16 3UU

12 January 2006

SZB/DF/CS

Direct Line: 0121 535 2381

Dear Sirs

Barry Callebaut Holding (UK) Limited

Barry Callebaut (UK) Limited

Barry Callebaut Manufacturing (UK) Limited — 1156841

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above companies. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we 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

Ernst & Young LLP

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