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The Directors Barry Callebaut Holding (UK) Limited Sunya House Wildmere Road Banbury Oxfordshire OX163UU

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

1176841

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

Krust & Young UP Ernst & Young LLP

> 24/02/2006 COMPANIES HOUSE

<sup>■</sup> The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.