

1234502

Ashdens

CHARTERED ACCOUNTANTS

Our Ref: MSS

Your Ref:

106 - 114 Borough High Street London SE1 1LB

Telephone 0171 407 7604 Fax 0171 378 0200

E Mail ashdens@aol.com.

The Directors
Davjon Foods Limited
Unit 1
Bradshaw Trading Estate
Middleton
MANCHESTER M24 1RB

16th June 1999

Dear Sirs

We resign as Auditors of the Company with effect from the date of this letter and confirm that we have no claims against the Company in respect of any matter, cause or thing.

In accordance with Section 394 of the Companies Act 1985 there are no circumstances in connection with this resignation which we consider should be brought to the notice of the members or creditors of the Company.

We enclose a signed duplicate of this letter so that you can forward it to the Registrar of Companies.

Yours faithfully,



Enc.



J Bradford MM Edwards PD Hudson
DJ Malewicz MS Sandercombe
CA Wheatley SV Wilson

Other offices at Luton and Shaftesbury

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales