

Cauldron Foods Limited  
Masters House  
107 Hammersmith Road  
London  
W14 0QH

31 October 2005

Dear Sirs

**Cauldron Foods Limited (company number 01679418) (the "Company")**

We hereby tender our resignation as auditors to the Company under Section 392 of the Companies Act 1985 with immediate effect. //

For the purposes of Section 394(1) Companies Act 1985 we confirm that we are not aware of any circumstances connected with our resignation that should be brought to the notice of the members or creditors of the Company

Yours faithfully

*per and on behalf of KPMG LLP*  
.....  
KPMG LLP

*R. Lister*

*R. LISTER SENIOR MANAGER*

