

Our Ref JEC/NT/D22742/TH

Mr M James
Danish Specialities Limited
Gainsborough
COOKHAM
Berks
SL6 9DR

1753334

23 May 2002

Dear Mike

CESSATION OF OUR ENGAGEMENT

I refer to our letter of 26 April 2002, informing you of our resignation as auditors of Danish Specialities Limited.

As Grant Thornton are no longer acting as your tax advisers or accountants, I am writing to you to formalise the position and to confirm that we shall not be responsible for any taxation matters from 22 May 2002 and accordingly shall not undertake any further work on your behalf.

As a result, the following matters will not be dealt with:

- corporate tax return completion/submission
- tax payments advice
- time limits for claims/elections
- assessments

To the best of my knowledge and belief the matters set out in this letter comprise the more immediate ones to be attended to in relation to your tax affairs and it is not intended to be an exhaustive list. However, I must stress the importance of consulting with your new advisers as a matter of urgency, so that they can swiftly evaluate the company's tax position and take the necessary steps to protect its interests.

Yours sincerely

Janet Crookes
Partner

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