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The Directors  
Sweetmans Holdings Limited  
Sway Road  
Morrison  
SWANSEA  
SA6 6HT

2295948

24 January 2003

Our ref: SWH/eb

Dear Sirs

## Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP, will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Sweetmans Holdings Limited, registered number 3346374, and its subsidiary companies listed in the appendix to this letter, with effect from 24 January 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Sweetmans Holdings Limited.

Yours faithfully

*PricewaterhouseCoopers*



Appendix to our notice of resignation dated 24 January 2003

| Company   | Number  |
|---|---------|
| Sweetmans Holdings Limited                              | 3346374 |
| J L Sweetman & Sons Limited                             | 3028903 |
| Sweetmans Retail Limited                                | 744248  |
| Sweetmans Select Savouries Limited                      | 2295948 |
| S51 Limited (formerly Sweetmans Flavour Limited)        | 3462801 |
| S52 Limited (formerly Sweet Creations Limited)          | 2270382 |
| S53 Limited (formerly Sweetmans Caterers Limited)       | 1085247 |
| S54 Limited (formerly Sweetmans Baked Products Limited) | 2917054 |