



ANDERSEN

The Company Secretary
G Costa Holdings Limited
Unit 6, Quarrywood Industrial Estate
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Aylesford
Kent
ME20 7NA

Arthur Andersen

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25 July 2002

Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

G Costa Holdings Limited – company number 3679738
G Costa & Company Limited – company number 130741
Keddies Saucemaster Limited – company number 46009
Zest Foods Limited – company number 2454068 ✓
Elsenham Quality Foods Limited – company number 4271891
The Zest Sauce Company Limited – company number 2863643
Gordon McDonald and Co. Limited – company number 209659

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully,



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COMPANIES HOUSE

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02/08/02