

# MORGAN GRIFFITHS

Chartered Accountants

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Newtown, Powys  
SY16 2NY

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The Directors,  
Zest Foods Limited,  
Mochdre Industrial Estate,  
NEWTOWN,  
Powys.

BAH/LW/C055

25 June 1996

2454068

Dear Sirs,

Please accept this letter as notice under Section 390 of the Companies Act 1985 of our intention to resign as auditors of the company with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

*Morgan Griffiths*

