



The Company Secretary
Northern Foods plc
Beverley House
St Stephen's Square
Hull
HU1 3XG

Arthur Andersen

1 City Square
Leeds
LS1 2AL

Tel 0113 207 7000
Fax 0113 207 7001

www.andersen.com

22 July 2002

Dear Sir,

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

Beverley House (1000) Limited
Beverley House (2000) Limited
Beverley House (3000) Limited
Beverley House (5000) Limited
Beverley House (7000) Limited
Beverley House (8000)
Beverley House (9000) Limited
Beverley House Investments Limited
Binghams (Cooked Meats) Limited
Bowyers (Wiltshire) Limited
Bowyers (Wiltshire) Pension Scheme Trustees Limited
Bowyers (Witney) Limited
Cavaghan & Gray (Finance) Limited
Cavaghan & Gray Foods Limited
Cavaghan & Gray Group Limited
Cavaghan & Gray Limited
Convenience Foods Limited
Dalepak Foods PLC
Dalepak Trustee & Nominee Company Limited
Deluxeland Limited
Dorset Food Products Limited
Dreamphoto Limited
Dreamplayer Limited
Dressadmire Limited
Eden Vale Food Ingredients Limited
Eden Vale Limited
Edmonds Eccles Cakes Limited
Elkes Biscuits Limited
Emile Tissot Foods Limited
Entrancelord Limited
EVFI Limited
F W Farnsworth (PD) Limited
Farnsworth Investments Limited 2475724
Fawcetts Frozen Foods Limited
Fleur De Lys Pies (West) Limited



Fleur De Lys Pies Limited
Fox's Biscuits Limited
G Folwell & Son Limited
G Garratt & Sons Limited
Garratts of Hertford Limited
George Payne & Co Limited
Grain D'Or Limited
Hortonwood Bakeries Limited
Initialisation Limited
John Richards & Sons Limited
Kara (Holdings) Limited
Kara Foods Limited
Kara Grain D'Or Limited
La Baguette Dorée Limited
La Boulangerie Francaise Limited
Lanraye Frozen Foods Limited
Manorcroft Limited
Melwood Investments Limited
Minsterley Creameries Limited
Norman Peat Limited
Northern Foods American Holdings Limited
Northern Foods Equipment Leasing Limited
Northern Foods Finance Limited
Northern Foods Grocery Group Limited

Northern Foods QUEST Limited
Northern Foods Services
Paynes Limited

Pork Farms (SPD) Limited
Pork Farms Lenton Limited
Pork Farms Limited
Pork Farms Savoury Foods Ltd
R & K Wise Limited
Rawmarsh Foods Limited
Rylands Butchers Limited
Smiths Flour Mills Limited
Swiss Milk Products Limited
T N Parr Limited
The Park Cake Bakeries Limited
The Pie Company Limited
Tindall Grain Limited
Todayultra Limited
Walter Holland & Sons Limited
West Country Frozen Foods Limited
William Watson (Trentham) Limited

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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,

Arthur Anderson