

2807031  
25 January 1999

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

21/CJC

Dear Sirs

**NORTHERN FOODS PLC (471864) AND SUBSIDIARY COMPANIES**

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company and subsidiary companies as detailed in the attached list. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that 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 or its subsidiaries.

Yours faithfully

*Ernst & Young*



■ A list of partners' names is available for inspection at the above address, and at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business. Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.

*The United Kingdom firm of Ernst & Young is a member of Ernst & Young International.*

**Audited companies**

COMPANY	COUNTRY	REG. NUMBER
Northern Foods plc	UK	471864
<b><u>SUBSIDIARIES</u></b>		
Alpi Rolls Limited	UK	1462151
Beverley House (9000) Limited	UK	772317
Beverley House Investments Limited	UK	2475726
Bowyers (Wiltshire) Limited	UK	35245
Convenience Foods Limited	UK	2226886
Dreamphoto Limited	UK	3055258
Dreamplayer Limited	UK	3055269
Dressadmire Limited	UK	3055284
Farnsworth Investments Limited	UK	2475724
Hulcay Limited	UK	FC.012187
Kara (Holdings) Limited	UK	811149
Kara Grain D'Or Limited	UK	1958144
La Baguette Doree Limited	UK	1770264
La Boulangerie Francaise Limited	UK	1362364
Melwood Investments Limited	UK	755925
Norcay Limited	UK	FC.012185
Northern Foods American Holdings Limited	UK	45394
Northern Foods Grocery Group Limited	UK	313761
Northern Foods QUEST Limited	UK	3635227
Northern Foods Services	UK	2349480
Pork Farms Limited	UK	488384
Swiss Milk Products Limited	UK	701444
Todayultra Limited	UK	2807031

**Non audited companies**

Beverley House (1000) Limited	UK	1862974
Beverley House (2000) Limited	UK	1364334
Beverley House (3000) Limited	UK	621643
Beverley House (5000) Limited	UK	1065722
Beverley House (7000) Limited	UK	742519
Beverley House (8000) Limited	UK	461709
Binghams (Cooked Meats) Limited	UK	462007
Birkdale Finance Limited	UK	690307
Bowyers (Wiltshire) Pension Scheme Trustees Limited	UK	1213157
Bowyers (Witney) Limited	UK	2114828
Dorset Food Products Limited	UK	311273
Eden Vale Food Ingredients Limited	UK	377641
Eden Vale Limited	UK	220432
Edmonds Eccles Cakes Limited	UK	351167
Elkes Biscuits Limited	UK	2415575

continued .../2

COMPANY	COUNTRY	REG. NUMBER
EVFI Limited	UK	565182
F W Farnsworth (PD) Limited	UK	722457
Fleur De Lys Pies Limited	UK	974782
Fleur De Lys Pies (West) Limited	UK	419188
Fox's Biscuits Limited	UK	2327356
G. Folwell & Son Limited	UK	430894
G. Garratt & Sons Limited	UK	214078
Garratts of Hertford Limited	UK	250754
George Paynes & Co Limited	UK	940060
<i>(formerley Beverley House (4000) Limited)</i>		
Kara Foods Limited	UK	1142705
Lanraye Frozen Foods Limited	UK	884429
Manorcroft Limited	UK	863824
Minsterley Creameries Limited	UK	298545
Norman Peat Limited	UK	822612
Paynes Limited	UK	742245
<i>(formerley Beverley House (6000) Limited)</i>		
Pork Farms (SPD) Limited	UK	516563
Pork Farms Lenton Limited	UK	619804
Pork Farms Savoury Foods Limited	UK	741300
Rawmarsh Foods Limited	UK	1120309
Rylands Butchers Limited	UK	707895
Smiths Flour Mills Limited	UK	85375
T N Parr Limited	UK	276841
The Park Cake Bakeries Limited	UK	438130
Tindall Grain Limited	UK	300377
Walter Holland & Son Limited	UK	271252
West Country Frozen Foods Limited	UK	862054
William Watson (Trentham) Limited	UK	386703