

D R Turner Esq
PricewaterhouseCoopers LLP
Queen Victoria House
Guildhall Road
Hull
HU1 1HH

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Date: February 2003

Dear Sirs

We confirm that following the conversion of PricewaterhouseCoopers into a Limited Liability Partnership (LLP) from 1 January 2003 and the subsequent resignation of PricewaterhouseCoopers as auditor, with effect from 11 February 2003 PricewaterhouseCoopers LLP has been appointed as auditor to Magyar Farming Company Limited and will take over the audit appointment on the same terms and conditions as before for PricewaterhouseCoopers, as set out in the existing engagement letter (but reading references to any PricewaterhouseCoopers entity or person as references to the corresponding PricewaterhouseCoopers LLP entity or person).

A copy of the Board resolution to that effect is attached.

Yours faithfully



D Gunner



Registrar of Companies
Companies House
Cardiff
CF4 3UZ

Date: February 2003

Dear Sir,

Magyar Farming Company Limited - company number 3430277

In accordance with Section 392(3) Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors PricewaterhouseCoopers.

Yours faithfully,

Brunner;

Magyar Farming Company Limited