

PricewaterhouseCoopers LLP
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652

Ref:LLP 3

Private & Confidential

The Directors
HMTF Poultry Limited
2 Woolgate Court
St Benedicts Street
Norwich
NR2 4AP

24 March 2003

Dear Sirs

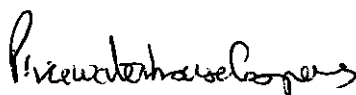
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of HMTF Poultry Limited, registered number 3808291, and its subsidiary undertakings in the United Kingdom as listed in Appendix A with effect from 24 March 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of HMTF Poultry Limited.

Yours faithfully



PricewaterhouseCoopers

