

Rabjohns

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Date: 1 February 2005

The Directors
Fusion Foods Limited
Avon House
Hartlebury Trading Estate
Nr Kidderminster
Worcestershire
DY10 4JB

4307539

Dear Sirs

Fusion Foods Limited ("the Company")

In accordance with Section 392, Companies Act 1985 we are writing to give you formal notice of our resignation as auditors of your Company with effect from 15 April 2004.

We confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the Company's members or creditors.

Within 14 days of receipt a copy of this statement should be sent to Companies House.

Yours faithfully

Rabjohns LLP

Directors & Members:

Chris Brooks FCA FCCA CTA

Ian Smith BA FCA FCCA CTA

David Cornelius ACIB

John Guyatt BA AIMC

Doug Robshaw FPC (EX HMV)

Richard Shaw FCA FCCA CTA

Technical Directors:

Robert Fearon MAAT FCCA CTA

Peter Grayer

Rebecca Marshall BSC FCA CTA

Andrea Palmer Assoc IPD

Andrew Wood ACCA

Registered as auditors

by the

Association of Chartered

Certified Accountants

Registered office as above
Registered number OC302587



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