

RBS/L2539

5 August 2004

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The Company Secretary
Sapphire Food South West No. 2 Limited
40 New Bond Street
London
W1Y 9HB

Dear Sir

**Sapphire Food South West No. 2 Limited
Notice of resignation**

We hereby give notice of our resignation as auditors of your company.

There are no circumstances connected with the resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

UHY for 7

UHY Hacker Young

CC: Companies House for filing

