

**PricewaterhouseCoopers**  
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The Directors  
Christian Salvesen PLC  
11 Walker Street  
Edinburgh  
EH3 7NE

SC 7173

14 February 2003

Dear Sirs,

**Notice of resignation as auditors:**

**Christian Salvesen PLC – SC007173**

**Christian Salvesen Food Services Limited – SC122398**

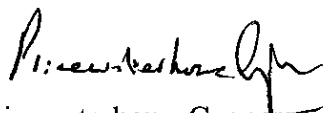
**Christian Salvesen Distribution Limited – SC37270**

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 the companies listed above with effect from 14 February 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 the companies listed above.

Yours faithfully,



PricewaterhouseCoopers

