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PricewaterhouseCoopers
Victoria House
76 Milton Street
Nottingham NG1 3QY
Telephone +44 (0) 115 947 3000
Facsimile +44 (0) 115 947 2660

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

14 February 2003

Dear Sirs,

Notice of resignation as auditors:

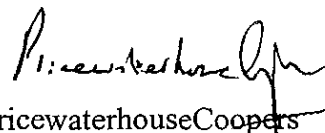
Christian Salvesen PLC – SC007173
Christian Salvesen Food Services Limited – SC122398
Christian Salvesen Distribution Limited – SC37270

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

