

ARTHUR ANDERSEN

34389

10 September 1998

The Board of Directors
Marshall Food Group Limited
Newbridge
Midlothian
EH28 8SW

18 Charlotte Square
Edinburgh EH2 4DF
0131 225 4554 Telephone
0131 226 3948 Facsimile

Direct line 0131 469 6217

Our ref leakrq39

Dear Sirs

Marshall Food Group Limited
D B Marshall (Newbridge) Limited
Robert Miller (Denny) Limited
Grain Brokers (Leith) Limited

In accordance with Section 392 of the Companies Act 1985 we give you formal notice of our resignation as auditors to the above companies, with immediate effect.

Yours faithfully

Arthur Andersen.

Aberdeen 11th September, 1998.
Certified a true copy.

Iain Smith & Co.

Iain Smith and Company,
Solicitors, Aberdeen.

