

PRIVATE AND CONFIDENTIAL

The Directors
Freezer Chef Limited
West Pitkerro
DUNDEE
DD5 3RZ

31 January 1997

JAB/T065/AM/LT

Dear Sirs

FREEZER CHEF LIMITED

We resign as auditors of the Company with effect from the date of this letter.

We confirm that we have no claim against the Company in respect of any matter, cause or thing.

In accordance with the Companies Act 1985 section 394 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

We enclose a signed duplicate of this letter so that you may send it to the registrar of companies.

Yours faithfully

Ernst & Young

COPY



- A list of partners' names is available for inspection at the above address.
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