

Price Waterhouse



24 August 1998

PRIVATE AND CONFIDENTIAL

The Directors
Magyar Farming Company Limited
Childerley Hall
Dry Drayton
Cambridge
CB3 8BB

Dear Sirs

MAGYAR FARMING COMPANY LIMITED (COMPANY NUMBER 3430277)

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, it has been agreed that the new firm, PricewaterhouseCoopers will replace us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the above companies with effect from 21 August 1998

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the companies listed above that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

