

Price Waterhouse



476257

13 November 1998

The Directors
Leckford Mushrooms Limited
171 Victoria Street
LONDON
SW1E 5NN

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 Leckford Mushrooms Limited with effect from 18 November 1998.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

