

Coopers & Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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your reference

our reference

Company Secretary
Brooke Bond Group Ltd
1 Watgate
London EC4Y 0AE

36581

Dear Sir,

23 FEB 1999

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 Brooke Bond Group Ltd with immediate effect.

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 company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

Coopers & Lybrand

Coopers & Lybrand

