

The Directors
Brooke Bond Group Limited
1 Watergate
London
EC4Y 0AE
England

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Limited, registered number 36581 with effect from 3 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Brooke Bond Group Limited.

Yours faithfully,



PricewaterhouseCoopers

