

**PricewaterhouseCoopers**  
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**Private and Confidential**

The Directors  
Imperial Tobacco Overseas Limited  
PO Box 244  
Upton Road  
Bristol  
BS99 7UJ

5 February 2003

Our ref: NK/CB/LLP6

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 Imperial Tobacco Overseas Limited, registered number 78026, with effect from 5 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 Imperial Tobacco Overseas Limited.

Yours faithfully

*PricewaterhouseCoopers*

PricewaterhouseCoopers

