

162925

FAO Elizabeth Blease
Brammer plc
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

17 January 2003

Our ref: NJR/SAT

Dear Sir/Madam

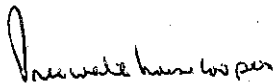
Notice of resignation as auditors

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 Brammer plc, registered number 162925, with effect from 30 January 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 Brammer plc.

Yours faithfully



PricewaterhouseCoopers

PricewaterhouseCoopers
101 Barbirolli Square
Lower Mosley Street
Manchester M2 3PW
Telephone +44 (0) 161 245 2000
Facsimile +44 (0) 161 245 2910
Direct Phone 0161 245 2257
Direct Fax 0161 247 4101

