

Price Waterhouse



The Directors
John Walker & Sons Limited
c/o 8 Henrietta Place
LONDON
W1M 9AG

188 598

1 March 1999

Dear Sirs

Resignation as Auditors

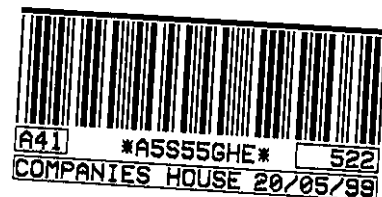
We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

Price Waterhouse

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**STATEMENT TO THE DIRECTORS OF JOHN WALKER & SONS LIMITED ON CEASING TO
HOLD OFFICE AS AUDITORS**

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Price Waterhouse

Price Waterhouse
Registered Auditors
1 March 1999