

RIO TINTO

245487

Our Ref: BGG/JG

16 July 1998

The Registrar of Companies
Companies House
Crown Way
CARDIFF
CF4 3UZ

Dear Sir

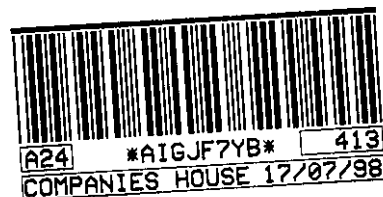
In accordance with Section 392(3) of the Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors Coopers & Lybrand.

Yours faithfully



B G Gale
Secretary

Enc



your reference

our reference

MF/SRS/EP7.080/052.sam

The Directors
Rio Tinto plc
6 St James's Square
LONDON
SW1Y 4LD

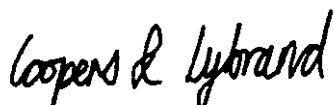
13 July 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers, will be replacing us as auditors to your various UK subsidiaries. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors to the companies listed in the attached Appendix 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 companies listed in the attached Appendix that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully



Coopers & Lybrand

Appendix

Rio Tinto Mineral Development Limited
Rio Tinto Overseas Holdings Limited
Rio Tinto Mineral Services Limited
Rio Tinto London Limited
Rio Tinto European Holdings Limited
Rio Tinto Resources Limited
Rio Tinto Metals Limited
Rio Tinto Escondida Limited
Kennecott Sales Europe Limited
Rio Tinto Investments Limited
Rio Tinto Overseas Services Limited
Rio Tinto India Limited
Rio Tinto Indonesian Finance Limited
Rio Tinto Indonesian Investments Limited
Rio Tinto Finance plc
Rio Tinto Commercial Services Limited
Rio Tinto Aluminium Limited
Rio Tinto International Holdings Limited
Rio Tinto Pacific Holdings Limited
Rio Tinto Australian Holdings Limited
Tinto Investments (Europe) Limited
Rio Tinto Zimbabwean Holdings Limited
Rio Tinto Indonesia Limited
Rio Tinto Namibian Holdings Limited
Rio Tinto Lihir Holdings Limited
Rio Tinto Western Holdings Ltd
Rio Tinto Talc Limited
Rio Tinto Escondida Investments Limited
Rio Tinto Aluminium Holdings Limited
Portwall Equipment Limited
Rio Tinto Engineering Limited
CR Nominees Limited
Kennecott Limited
Rio Tinto Trustees Limited
RTZ Finance Overseas Limited
Mellowes Metfab Limited
RTZ Metal Stockholders Limited
Rio Tinto Indonesian Holdings Limited
Rio Tinto Canadian Holdings Limited
Australasian Holdings Limited
South Pacific Holdings Limited
South American Holdings Limited
Overseas Minerals Limited
Rio Tinto Two Limited
Indal Building Services Limited
Rio Tinto Estates Limited

Thos W Ward Limited
Exal Limited
Orlinpoint Limited
Steel (Sheffield) Limited
Severn Gate Limited
Western Properties Limited
Town Woodhouse Limited
Rio Tinto Five Limited