

Price Waterhouse



The Directors
United Distillers International Limited
8 Henrietta Place
London
W1M 9AG

908005.

17 December 1998

Dear Sirs

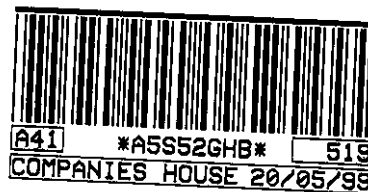
Resignation as Auditors

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



Price Waterhouse



**STATEMENT TO THE DIRECTORS OF UNITED DISTILLERS INTERNATIONAL 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 of creditors.

Price Waterhouse

Price Waterhouse
Registered Auditors
17 December 1998