

business assurance business recovery and insolvency corporate finance

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cables Colybrand Uxbridge telex 925006

your reference

our reference

The Boards of Directors of:

Eastern Europe Investments Limited

International Cigarette Consultants (Ivory Coast) Limited

London Tobacco Company (Overseas) Limited

Peter Stuyvesant Accessories Limited

Rothmans (Far East) Limited

Rothmans International Tobacco (UK) Limited

Rothmans of Pall Mall (International) Limited

Rothmans of Pall Mall (Overseas) Limited

Rothmans Trading Limited

Rothmans (UK) Limited

Ryservs (No.3) Limited

Tobacco Exporters International Limited

1006475

Tobacco Marketing Consultants Limited

Training Engineering and Process Design Company Limited

Oxford Road Aylesbury

Bucks HP21 8SZ

20 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 of each of the companies to which this letter is addressed. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of each of the above mentioned companies with effect from 30 July 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers & Lybrand

OMPANIES HOUSE 03/08/98

Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.