

Coopers  
& Lybrand

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

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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  
Tobacco Marketing Consultants Limited ✓ 1735329  
Training Engineering and Process Design Company Limited

Oxford Road  
Aylesbury  
Bucks HP21 8SZ

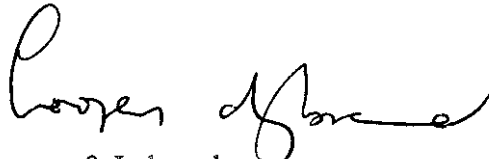
20 July 1998

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



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.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.