



IMPERIAL TOBACCO GROUP PLC

PO Box 244, Southville, Bristol BS99 7UJ Tel: (0117) 963 6636/976 0006 Fax: (0117) 966 7859
www.imperial-tobacco.com

22nd July 1998

The Registrar
Companies House
Crown Way
Maindy
Cardiff CF4 3UZ

Dear Sirs

Imperial Tobacco Group PLC (Company No. 3236483)
Imperial Tobacco Holdings Limited (Company No. 3087180)
Imperial Tobacco Limited (Company No. 1860181)
Imperial Tobacco Holdings (1) Limited (Company No. 2362232)
Imperial Tobacco Holdings (2) Limited (Company No. 2362201)
Imperial Tobacco Finance PLC (Company No. 3214426)
Imperial Tobacco Overseas Limited (Company No. 78026)
Imperial Tobacco Overseas Holdings Limited (Company No. 3574128)
Imperial Tobacco International Limited (Company No. 116917)
Joseph & Henry Wilson Limited (Company No. 44036)
U.G.I. International Limited (Company No. 905270)
Attendfriend Limited (Company No. 300471)
St. Anne's Board Mill Company, Limited (Company No. 129906)

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

Yours faithfully

R C Hannaford
Company Secretary



your reference

our reference

RNB/PRB/amow

The Directors

Imperial Tobacco Group PLC
Imperial Tobacco Holdings Limited
Imperial Tobacco Limited
Imperial Tobacco Holdings (1) Limited
Imperial Tobacco Holdings (2) Limited
Imperial Tobacco Finance PLC
Imperial Tobacco Overseas Limited
Imperial Tobacco Overseas Holdings Limited
Imperial Tobacco International Limited
Joseph & Henry Wilson Limited
UGI International Limited
Attendfriend Limited
St Annes Board Mill Company

PO Box 244
Upton Road
Southville
Bristol
BS99 7UJ

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. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed with immediate effect.

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 that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully

