

Spokes & Company

Our ref: VWN/S/D029/C

25 September 1998

Company Secretary
Dean Corporation Plc
Dean House
Sovereign Court
Ermine Business Park
Huntingdon
Cambs
PE18 6WA

Dear Sir,

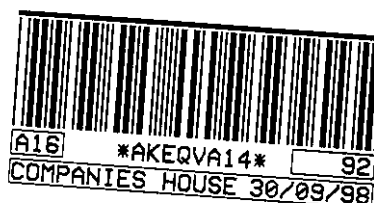
We write to inform you that we are resigning as auditors of Dean Corporation Plc with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,



28 06007



Chartered Accountants
Hilden Park House 79 Tonbridge Road Hildenborough Kent TN11 9BH
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VW Nicholls FCA SM Gay ACA IT Hall ACA

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