

**PricewaterhouseCoopers**

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The Directors  
Spice Holdings Plc  
Freedom House  
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5 February 2003

Dear Sirs

**Notice of resignation as auditors and statement of no circumstances**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Spice Holdings Plc, registered number 3250709, with effect from 18 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Spice Holdings Plc.

Yours faithfully



PricewaterhouseCoopers

