

PricewaterhouseCoopers
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Private and Confidential

The Directors
Corus Group plc
30 Millbank
London
SW1P 4WY

5 February 2003

378 6627

Dear Sirs,

Notice of resignation as auditors

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 Corus Group plc, registered number 3811373, and its subsidiary undertakings in the United Kingdom as listed in Appendix A with effect from 11 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 Corus Group plc and its subsidiary undertakings.

Yours faithfully,



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Financial Services Authority for investment business activities.

Company	Company Number
Corus Finance plc	3731221
Corus International Limited	747010
Corus International (Overseas Holdings) Limited	2643008
Corus Liaison Services (India) Limited	23226
Corus Management Limited	2755785
Corus Property Limited	489735
Trading Limited	02755939
Corus Rail Consultancy Limited	3033290
Corus Cold Drawn Tubes Limited	2856603
Corby (Northants) and District Water Company Limited	ZC000024
Corus UK Limited	2280000
Coseley Panel Products Limited	02891837
Walker & Sons Limited	482552
DSRM Group plc	2071703
European Electrical Steels Limited	3786627
EES Group Services Limited	3849650
EP Overseas Limited	698700
European Profiles Limited	377369
Firsteel Group Pension Trustee Limited	00987072
Hadfield Holdings Limited	1722341
Hoogovens Aluminium (UK) Limited	00916784
Hoogovens Aluminium Building Products Limited	02128169
Orb Electrical Steels Limited	2640894
Ore Carriers Limited	498205
Precision Metal Forming Limited	549828
Simiop Limited	509790
Steel Stockholdings Limited	1041002
The Newport and South Wales Tube Company Limited	313746
Tubular Supply Services Limited	2800354
UK Steel Enterprise Limited	535960