

KPMG

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The Directors
British Sugar plc
Weston Centre
Bowater House
68 Knightsbridge
LONDON SW1 7LR

Our ref ab/ttwal29/563

Contact Tudor Aw
 0171-311 8306

6 December 1996

Dear Sirs

Notice of resignation - British Sugar plc (no. 315158)

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully



KPMG

