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The Directors
The Wolverhampton and Dudley Breweries PLC
PO Box 26
Park Brewery
Wolverhampton
WV1 4NY

27 January 2003

40590

Dear Sirs,

Notice of resignation as auditors:

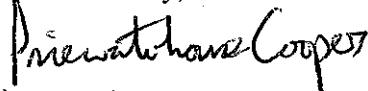
The Wolverhampton and Dudley Breweries PLC and subsidiary companies

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 The Wolverhampton and Dudley Breweries PLC, registered number 00031461, and subsidiary companies as set out on the attached schedule, with effect from 27 January 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 The Wolverhampton and Dudley Breweries PLC and subsidiary companies.

Yours faithfully,



PricewaterhouseCoopers

