

Price Waterhouse



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27 April 1999

The Directors
Guinness Exports Limited
Park Royal Brewery
LONDON
NW10 7RR

Dear Sirs

REAPPOINTMENT OF AUDITORS

We confirm that we shall not be seeking reappointment as auditors of the company when our present term of office expires at the extraordinary general meeting of the company.

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

Yours faithfully

Price Waterhouse

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27 April 1999

The Directors
Guinness Exports Limited
Park Royal Brewery
LONDON
NW10 7RR

Dear Sirs

**STATEMENT TO THE DIRECTORS OF GUINNESS EXPORTS LIMITED ON
CEASING TO HOLD OFFICE AS AUDITORS**

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse

Price Waterhouse
Registered Auditors
27 April 1999