

Overseas Minerals Limited (638196)
Rio Tinto Two Limited (2369967)
Indal Building Services Limited (289308)
Rio Tinto Estates Limited (117615)
Thos W Ward Limited (81020)
Exal Limited (950280)
Orlinpoint Limited (1338672)
Steel (Sheffield) Limited (184491)
Severn Gate Limited (2793211)
Western Properties Limited (261959)
Town Woodhouse Limited (383187)
Rio Tinto Five Limited (174808)
6 St James's Square
LONDON
SW1Y 4LD

13 July 1998

Dear Sirs

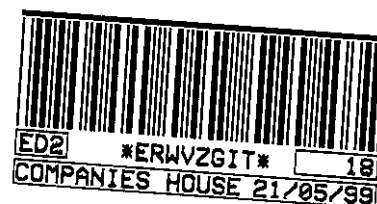
Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers, will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers & Lybrand

Coopers & Lybrand



your reference

our reference

MF/SRS/EP7.080/052a.sam

The Directors

Rio Tinto Mineral Development Limited (281218)
Rio Tinto Overseas Holdings Limited (280423)
Rio Tinto Mineral Services Limited (2523945)
Rio Tinto London Limited (460473)
Rio Tinto European Holdings Limited (993068)
Rio Tinto Resources Limited (744135)
Rio Tinto Metals Limited (147115)
Rio Tinto Escondida Limited (FC14701)
Kennecott Sales Europe Limited (3075445)
Rio Tinto Investments Limited (359652)
Rio Tinto Overseas Services Limited (1026288)
Rio Tinto India Limited (3074671)
Rio Tinto Indonesian Finance Limited (3075145)
Rio Tinto Indonesian Investments Limited (3064612)
Rio Tinto Finance plc (358901)
Rio Tinto Commercial Services Limited (984764)
Rio Tinto Aluminium Limited (577056)
Rio Tinto International Holdings Limited (425864)
Rio Tinto Pacific Holdings Limited (245487)
Rio Tinto Australian Holdings Limited (464176)
Tinto Investments (Europe) Limited (1414986)
Rio Tinto Zimbabwean Holdings Limited (3006334)
Rio Tinto Indonesia Limited (3054162)
Rio Tinto Namibian Holdings Limited (2996686)
Rio Tinto Lihir Holdings Limited (3010975)
Rio Tinto Western Holdings Ltd (7132)
Rio Tinto Talc Limited (1599006)
Rio Tinto Escondida Investments Limited (2272823)
Rio Tinto Aluminium Holdings Limited (883375)
Portwall Equipment Limited (1185138) ✓
Rio Tinto Engineering Limited (1124830)
CR Nominees Limited (2776006)
Kennecott Limited (646738)
Rio Tinto Trustees Limited (1184351)
RTZ Finance Overseas Limited (FC13466)
Mellows Metfab Limited (1414984)
RTZ Metal Stockholders Limited (611745)
Rio Tinto Indonesian Holdings Limited (3074852)
Rio Tinto Canadian Holdings Limited (339168)
Australasian Holdings Limited (856263)
South Pacific Holdings Limited (1415158)
South American Holdings Limited (2257584)