

PricewaterhouseCoopers  
1 Embankment Place  
London WC2N 6RH  
Telephone +44 (0) 20 7583 5000  
Facsimile +44 (0) 20 7822 4652

**Private and Confidential**

The Directors  
Corus Group plc  
30 Millbank  
London  
SW1P 4WY

2800358

5 February 2003

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.



46

Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ

**Corus**  
30 Millbank  
London SW1P 4WY  
United Kingdom

24 February 2003

T +44 (0) 20 7717 4444  
T 020 7717 4527 (Direct)  
F 020 7717 4630 (Direct)  
clotilda.johnny@corusgroup.com

Dear sir

Please find enclosed Notice of resignation as auditors for the following companies:

<b>Company</b>	<b>Company Number</b>
Ashorne Hill Management College	889791
BS Quest Trustee Limited	3512742
Blasmega Limited	2987085
British Steel Samson Limited	738622
British Steel Service Centres Limited	307688
British Transformer Cores Limited	2856238
Catnic Limited	947703
Celtic Profile Limited	604897
Corus Brokers Limited	455171
Corus Large Diameter Limited	2800358
Cladding & Decking (UK) Limited	02743517
Corus Consulting Limited	538415
Corus Engineering Steels Limited	1992636
Corus Engineering Steels Holdings Limited	2588085
Corus Engineering Steels Overseas Holdings Limited	870893
Corus Engineering Steels (UK) Limited	48605