

## Price Waterhouse



The Boards of Directors of:

Abbey Investment Company Limited

B.A.T. Uzbekistan (Investments) Limited

Chelwood Trading & Investment Company Limited

East African Tobacco Company (U.K.) Limited

Myddleton Investment Company Limited

Precis (1213) Limited

Tobacco Manufacturers (India) Limited

Westanley Trading & Investments Company Limited

Westminster Tobacco Company Limited

Millbank

Knowle Green

Staines

Middlesex TW18 1DY

Company Reg No. FC 2780

Company Reg.No. 02906405

Company Reg No. 00113873

Company Reg No. 00836261

Company Reg No. 00207434

Company Reg No. 02851504

Company Reg.No. FC 2714

Company Reg No. 00090337

Company Reg No. 00106879

24 August 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed 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, with effect from 16 September 1998.

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 companies that we consider should be brought to the attention of the companies members or creditors.

Yours faithfully

PRICE WATERHOUSE

RUS/AL/slb

