

Price Waterhouse



The Directors
Seattle Coffee Holdings Limited
11 Heathmans Road
Parsons Green
LONDON
SW6 4TY

03 September 1998

Reference: AD/AJR

**Subject: SEATTLE COFFEE HOLDINGS LIMITED (NO 3346087)
SEATTLE COFFEE COMPANY (UK) LIMITED (NO 2959325)
SEATTLE COFFEE COMPANY (INTERNATIONAL) LIMITED (NO 3352268)
TORZ & MACATONIA LIMITED (NO 2995435)**

Dear Sirs

We give notice that we are resigning as auditors of Seattle Coffee Holdings Limited and its subsidiaries as listed above, with immediate effect. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Seattle Coffee Holdings Limited.

Yours faithfully

Price Waterhouse

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