

PricewaterhouseCoopers
Victoria House

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The Directors
Cott Retail Brands Limited
Citrus Grove
Sideley
Kegworth
Derbyshire
DE74 2FJ

10th March 2003

Dear Sirs,

Notice of resignation as auditors

Entity	Registered Number
Cott Retail Brands Limted	02865761
Cott Limited	02186825
Cott Beverages Limited	02836071
Cott Private Label Limited	00340485
Cott Europe Trading Limited	02974459

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 the above companies with effect from 14th March 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 the above companies.

Yours) faithfully,

PricewaterhouseCoopers

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COMPANIES HOUSE 19/08/03

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 SEI 9SY. Lists of the partners' names are available for inspection at those places.