

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

10<sup>th</sup> March 2003

Dear Sirs,

## Notice of resignation as auditors

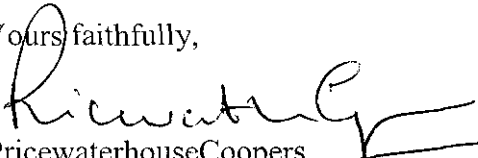
| Entity                      | Registered Number |
|-----------------------------|-------------------|
| Cott Retail Brands Limited  | 02865761          |
| Cott Limited                | 02186825          |
| Cott Beverages Limited      | 02836071          |
| Cott Private Label Limited  | 00340485          |
| 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 14<sup>th</sup> 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

