

The Directors
Caradon Showers Holdings Limited
c/o Eversheds
Eversheds House
70 Great Bridge Water Street
Manchester M1 5ES

26 July 2001

2CARA/W/DJC/DEB03

Dear Sirs

~~Caradon Showers Holdings Limited~~
~~Caradon Showers Bidco 1 Limited~~
~~Caradon Mira Limited~~
~~Meynell Valves Limited~~

252115

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above companies. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully

Ernst & Young LLP

