

your reference

our reference

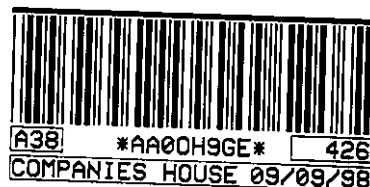
## The Directors

Alpha Manchester Limited  
Britax Automotive Components Limited  
Britax Birmingham Limited  
Britax Childcare Limited  
Britax International Holdings Limited  
Britax Technical Services Limited  
Britax Holdings Limited  
Britax Excelsior Limited  
Forward Seton House Limited  
Jessups Motor Group Limited  
Multirange Commercial Services Limited  
Premier Hazard plc  
Britax PSV Wypers Limited  
Britax Rumbold Limited  
Britax Safety Systems Limited  
Britax International Services Limited  
Britax Vega Limited  
Britax Wingard Limited  
Britax Contour Limited  
Seton House  
Warwick Technology Park  
Gallows Hill  
Warwick  
CV34 6DE

326911

12 August 1998

Reference: cm98\britax\novlet2.sam

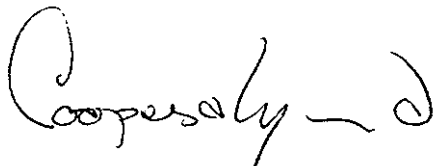


Dear Sirs

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

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold offices as auditors to the company that we consider should be brought to the attention to the company's member or creditors.

Yours faithfully

A handwritten signature in dark ink, appearing to read 'Coopers & Lybrand', followed by a horizontal line and a small circular flourish.

Coopers & Lybrand