

Price Waterhouse



3 September 1998

PRIVATE AND CONFIDENTIAL

The Directors
Dow Corning Limited, Barry Plant
Cardiff Road
BARRY
South Glamorgan
CF63 2YL

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed 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 the Company with effect from 18 September 1998.

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

Yours faithfully

PRICE WATERHOUSE

AJH/SRL/B

