

FAO KAREN ARGENT

From Char Brownlie @ Addison

PRICEWATERHOUSECOOPERS 

112 6513

PricewaterhouseCoopers
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 London WC2N 6NN
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The Directors

Caradon Bathrooms Limited
 Caradon Friedland Limited
 Caradon Gent Limited
 Caradon Ideal Limited
Caradon Jones Limited
 Caradon Plumbing Limited
 Caradon Mira Limited
 Caradon MK Electric Limited
 Caradon Trend Limited
 Caradon Twyfords Limited
 EGA Limited
 Gilflex Limited
 Meynell Valves Limited
 Twyfords Holdings Limited
 Caradon House
 24 Queens Road
 Weybridge
 SURREY
 KT13 9UX

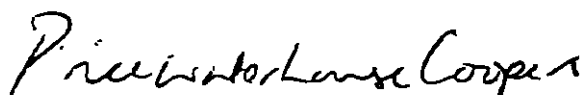
19 July 1999

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the above named companies with effect from 19 July 1999.

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 to these companies that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully



JKB/RJS/MB



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 6NN. The principal place of business of Price Waterhouse is Southwark Tower, 32 London Bridge Street, London SE1 9SV. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.