PRICEWATERHOUSE COPERS @

PricewaterhouseCoopers

1 Embankment Place London WC2N 6NN

ARADON NA HOLDINGS LIMITED

NO.

2284944

Telephone +44 (0) 171 583 5000 Facsimile +44 (0) 171 822 4652

The Directors

Caradon Stelrad Limited

MB Group Limited

Sutax Limited

Caradon Holdings Limited

Pillar Electrical Overseas Limited

Caradon Properties Limited

Caradon UK Doors & Windows Holdings Limited

MB-CARADON plc

Caradon Dormant Holdings Company Limited

Caradon USA Holdings Limited

Stelrad Limited

Pillar Overseas Holdings Limited

Caradon Europe Limited

Caradon Finance Limited

Caradon NA Holdings Limited

Caradon Electrical Holdings Limited

Caradon Plumbing Holdings Limited

Precionte Land Coopes

Caradon House

24 Queens Road

Weybridge

SURREY

KT13 9UX

EDS *EV39ZL7C* 74
COMPANIES HOUSE 06/11/99

19 October 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 October 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 Price Waterhouse Coopers 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 Towers, 32 London Bridge Street, London SE1 9SY. 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.