

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers
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The Directors

confirmed by Russell
~~DSB~~ Special Batteries Ltd

Harwell
DIDCOT
Oxfordshire
OX11 0RA

2840892

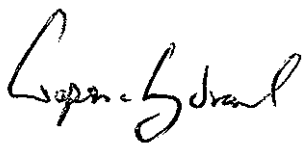
16 September 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers and 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 your Company with immediate effect from 16 September 1998.

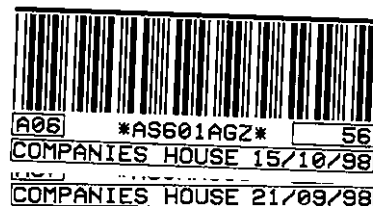
In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the Company that we consider should be brought to the attention of the Companies members of creditors.

Yours faithfully



Coopers & Lybrand

1288DSB/SY



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 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.