

Price Waterhouse



2955359

17 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Crompton Lighting Holdings Limited
Ragtrell Limited
Crompton Lighting Limited
Crompton Lighting International Limited
Crompton Lighting Investments Limited
Netherfield Road
Guiseley
Leeds
LS20 9NZ

Dear Sirs

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 Crompton Lighting Holdings Limited, Ragtrell Limited, Crompton Lighting Limited, Crompton Lighting International Limited and Crompton Lighting Investments Limited that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

SR/TMW/CEG

