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ERNST & YOUNG

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PRIVATE AND CONFIDENTIAL

The Directors
Thorn Lighting Group Limited
Elstree Way
Borehamwood
Herts
WD6 1HZ

24 February 1999

WB/IRW/PJP

Direct Line
0171 931 4521

3295929

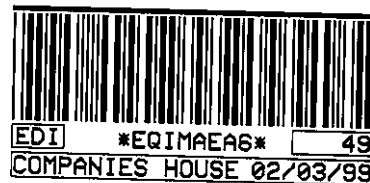
Dear Sirs

In accordance with Section 293 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company and of the subsidiaries listed on the attached appendix. This resignation takes effect from the date on which you receive this letter.

In accordance with Section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies concerned.

Yours faithfully

Ernst & Young.



I certify this to be a true copy of the original document.

MA Woodcock

MA Woodcock
Solicitor

■ A list of partners' names is available for inspection at the above address, the partnership's principal place of business. Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.

The United Kingdom firm of Ernst & Young is a member of Ernst & Young International.

APPENDIX

Company	Registered Number
Thorn Lighting Limited	263866
Thorn Lighting International Limited	2816411
Thorn Lighting Overseas Limited	3295929
Oriole Emergency & Fire Protection Limited	3128580
Atlas International Limited	3121110

