

Our Ref: JG/AL18100/TS

The Company Secretary
Bowers & Wilkins Ltd
Beckett Buildings
1 Littlehampton Road
Worthing
West Sussex
BN13 1QA

Company Number: 400083

18 October 2000

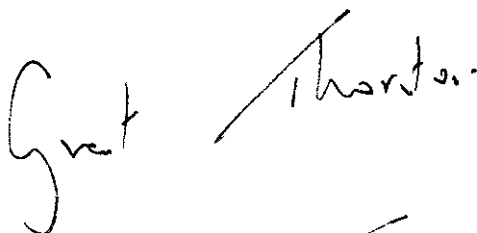
Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Bowers & Wilkins Ltd with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors

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