

870 903

Chantrey Vellacott DFK

AKS/AH/sn

23 December 1998

The Directors
Cambridge Autobulbs Limited
Unit 30
Over Industrial Park
Norman Way
Over
Cambridge CB4 5QE

Dear Sirs

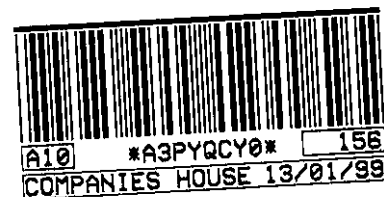
We confirm our resignation as auditor of the company.

We hereby acknowledge that we have no claim outstanding for compensation for loss of office or otherwise, howsoever including redundancy and unfair dismissal.

We also acknowledge, in accordance with Section 394 (1) of the Companies Act 1985 (as amended) that there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company.

Yours faithfully

Chantrey Vellacott DFK



Airport House, Purley Way, Croydon, Surrey CR0 0XZ
Telephone 0181 696 3915 Facsimile 0181 681 4063 www.cvdffk.com
DX 133761 Purley 2

London Canterbury Croydon Leicester Northampton Reading Watford
A list of partners' names is available at 10-12 Russell Square London WC1B 3LF
Registered to carry on audit work and authorised to carry on investment
business by the Institute of Chartered Accountants in England and Wales