

Price Waterhouse



21 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Dyson Appliances (Holdings) Limited
Tetbury Hill
MALMESBURY
Wiltshire SN16 0RP

Dear Sirs

DYSON APPLIANCES (HOLDINGS) LIMITED - Registered Number: 02629413
DYSON APPLIANCES LIMITED - Registered Number: 2627406

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed 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 the above named companies with immediate effect.

Yours faithfully

PRICE WATERHOUSE

PBH/SJB/MEW

