York House York Street Manchester M2 4WS Telephone: 0161-245 2000 Telex: 884657 PRIWAT G Facsimile: 0161-228 1429

Price Waterhouse



58810

20 September 1995

The Directors
J R Crompton Limited

Dear Sir

We hereby resign as auditors of the Company with immediate effect.

In accordance with Section 394 Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully



