

Price Waterhouse



19 May 1998

PRIVATE AND CONFIDENTIAL

The Directors
Redland PLC
Redland House
Station Approach
Dorking
Surrey
RH4 1TH

Dear Sirs

We give notice that we do not offer ourselves for reappointment as auditors of the subsidiaries of Redland PLC listed in the Appendix to this letter at their next Annual General Meetings. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the companies listed in the Appendix.

Yours faithfully

Price Waterhouse

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Subsidiary Company referred to in the Schedule:
Cristal Purifiers Limited No. 194009

