

PricewaterhouseCoopers
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652

The Directors
Axia Fans Limited
765 Finchley Road
Childs Hill
London
NW11 8DS

988671

3 December 2002

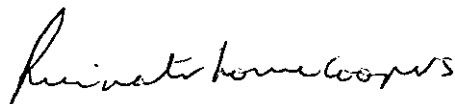
Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Axia Fans Limited, registered number 988761 with effect from 3 December 2002.

In accordance with Section 394 of the 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 shareholders or creditors of Axia Fans Limited

Yours faithfully,



PricewaterhouseCoopers

