

3 August 1998



**Courtaulds
Textiles**

Registrar of Companies
Companies House
Crown Way
Maindy
CARDIFF
CF4 3UZ

13/14 Margaret Street
London W1A 3DA
Telephone: 0171 331 4500
Fax: 0171 331 4603

Dear Sir,

WILKINSON & RIDDELL (HOLDINGS) LIMITED
Registered Number: 35768

In accordance with Section 392 (3) Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors Price Waterhouse.

Yours faithfully,

K L Briddock
Company Secretary

Enc



FAUSERS\CAROLD\KLB\CHPRICEW.WPD

Price Waterhouse



Private and Confidential

The Board of Directors:

Courtaulds Textiles plc – Registered number 2453150
Ashton Bros & Co (Overseas) Limited – Registered number 55569
Courtaulds Clothing Brands Limited – Registered number 165158
Courtaulds Home Furnishings Limited – Registered number 60795
Courtaulds Textiles (Holdings) Limited – Registered number 1753996
Courtaulds Textiles Investments Limited – Registered number 647298
Gossard (Holdings) Limited – Registered number 296027
Kayser Bonder Limited – Registered number 229735
Macanie (London) Limited – Registered number 390910
Wilkinson & Riddell (Holdings) Limited – Registered number 35768
13/14 Margaret Street
LONDON
W1A 3DA

30 July 1998

Reference: AMM/RJP/JDW

Dear Sirs

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 each of the companies to which this letter is addressed with immediate effect from 30 July 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse