

PRIVATE AND CONFIDENTIAL

877 773

The Directors
Synthetic Fibres Limited
Grove Mills
Elland
Halifax
HX5 9DZ

1 March 1994

BAS/RSL/KF

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young

Ernst & Young

