MERNST& YOUNG

or Charleted her compade for Block Of tempo Halle court 14 hough book tempo halles tempo halles では、これをいっている。 とればは、ないのでは、これを

879773

PRIVATE AND CONFIDENTIAL

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

I 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 lime 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 & tomp

Errist & Young



Miso at Dardays House, 6 Cost Parade, Levels 153 111A. . . Physic, 19312 411221

A log or partners' names is available for inspection at the above address

Authorised by The tenticular of the hearted Accountains in England and Wales to early immerstation for surso