



Chartered Accountants

Our Ref: RDK/MEP/EC

The Directors
W. & J. Knox Fibres Limited
Cosalt Buildings
Fish Dock Road
GRIMSBY
DN31 3NW

20 May 1999

Dear Sirs

W. & J. Knox Fibres Limited No: 1411952

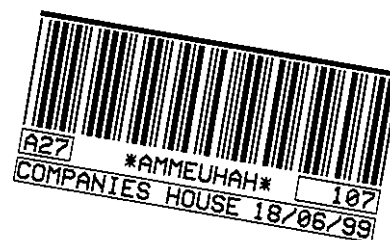
In accordance with Section 392 of the Companies Act 1985 we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

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

A handwritten signature in black ink that reads 'HLB Kidsons'.

HLB Kidsons



Dunedin House, 45 Percy Street, Hull HU2 8HL.

Tel: 01482 327406. Fax: 01482 326957. e-mail: rking@kihull.hlbkidsons.co.uk www.hlbkidsons.co.uk

A list of offices and Partners' names is available from the above address.

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales.

HLB Kidsons is a member of HLB International. A world-wide organisation of independent, professional accounting firms and business advisers.