



E. F. ROBERTSON & Co.

Chartered Accountants and Registered Auditors

E. F. Robertson C.A.

5 O'Connell Street
Hawick TD9 9HT

Telephone & Fax
(01450) 372428

Your Ref:

Our Ref:

30 September 1998

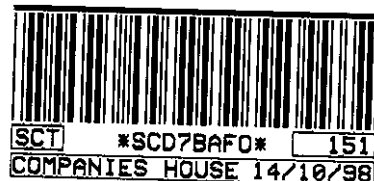
The Directors
Rutherford Knitwear Limited
Ladylaw Mill
Bath Street
Hawick TD9 7DP

Dear Sirs

We hereby resign as auditors of the Company with effect from date hereof and we confirm, for the purposes of sections 392 and 394 of the Companies Act 1985, 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

E F ROBERTSON & CO



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