

PRIVATE AND CONFIDENTIAL

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The Directors  
Slazengers Limited  
Challenge Court  
Barnett Wood Lane  
Leatherhead  
Surrey  
KT22 7LW

6 March 1996

FDS/gb

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of Slazengers Limited. 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

