

*Price Waterhouse*



*Company No 217201*

5 November 1998

For the attention of D Stevens Esq  
The Directors  
See attached list of companies  
50 George Street  
London  
W1A 2BB

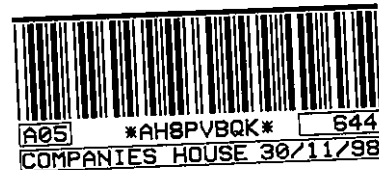
Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the attached list of companies with effect from 5 November 1998.

Yours faithfully

*Price Waterhouse*

PRICE WATERHOUSE



**Company Name****Company  
Number**

Acordis Acetate Chemicals Limited	217201 ✓
Acordis Exports Limited	267936
Acordis Fibres (Holdings) Limited	236624
Acordis Investment Services Limited	957425
Acordis Management Services Limited	646784
Acordis UK Limited	149921
Akzo Nobel CIF Nominees Limited	970015
Akzo Nobel CPIM Limited	831433
Akzo Nobel Films (Holdings) Limited	295664
Akzo Nobel Investments (Holdings) Limited	1831739
Akzo Nobel Investments (US) Limited	1183136
Akzo Nobel Investments Finance Limited	396218
Akzo Nobel Investments Limited	716444
Akzo Nobel Nippon Paint Limited	2771925
Akzo Nobel Services Limited	429836
Betts and Company Limited	13787
Cloudburst II plc	309530
Cloudburst Limited	3541838
The Holywell-Halkyn Mining and Tunnel Company, Limited	50892
Courtaulds Aerospace limited	230220
Courtaulds Coatings and Sealants Limited	2895435
Courtaulds Engineering International Limited	375032
Courtaulds Engineering Limited	191778
Courtaulds Packaging Limited	61652
Courtaulds Packaging Overseas Limited	3512754
David Barnes Limited	545008
Eighteen Hanover Square Limited	1189902
Fothergill & Harvey Public Limited Company	65470
International Coatings Limited	63604
International Overseas Services Limited	2591232
International Paints (Holdings) Limited	99474
International Paints Exports Limited	497149
International Paints Investments Limited	29496
James Nelson, Limited	136074
Novaceta Limited	2651346
Semco International Limited	2615423
SIH Limited	1978834
Sydenham Towers Limited	377502
Technical Absorbents Limited	2806731
Tenterden Investments Limited	1583522
Textrade Limited	629558