

ARTHUR ANDERSEN

924669

3 April 1998

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The Directors
Carpets International (UK) ~~plc~~
Toftshaw Lane
Bradford
BD4 6QW

St Paul's House
Park Square
Leeds LS1 2PJ
0113 243 8222 Telephone
0113 245 9240 Facsimile
Direct line 0113 241 6278

Our ref le-ip013

Your ref

Dear Sirs,

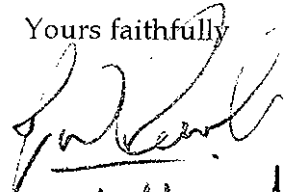
Carpets International (U.K.) plc ("the Company")

We hereby tender our resignation as auditors of the Company, to take effect from the acceptance by the directors of the Company of this notice.

We acknowledge that, save in respect of fees and out of pocket expenses accrued due but which are as at the date hereof unpaid (whether or not such fees and/or out of pocket expenses have been invoiced as at the date hereof) of an amount not exceeding £4,250 plus value added tax thereon, we have no claim against the Company for compensation for loss of office, professional fees or otherwise.

In accordance with section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members of the Company.

Yours faithfully


pp Arthur Andersen.

