

Unifi, Inc.
7201 West Friendly Avenue
Greensboro, North Carolina 27410

December 13, 2006

VIA EDGAR

Securities and Exchange Commission
Judiciary Plaza
100 F Street, N.E.
Washington, D.C. 20549

Unifi, Inc.
Unifi Manufacturing Virginia, LLC
Unifi Manufacturing, Inc.
Unifi Export Sales, LLC
Unifi Sales and Distribution, Inc.
Unifi International Service, Inc.
GlenTouch Yarn Company, LLC
Spanco Industries, Inc.
Spanco International, Inc.
Unifi Kinston, LLC
Unifi Textured Polyester, LLC
Unifi Technical Fabrics, LLC
Charlotte Technology Group, Inc.
UTG Shared Services, Inc.
Unimatrix Americas, LLC

Registration Statement on Form S-4 (File No. 333-137972, 137972-14, 13, 12, 11, 10, 09,
08, 07, 06, 05, 04, 03, 02, 01)

Ladies and Gentlemen:

We hereby withdraw our previous request on December 12, 2006 that the effective date of the above-captioned Registration Statements on Form S-4 (the "Registration Statements") be accelerated. We intend to make a written request for acceleration of the effective date of the Registration Statements as soon as practicable after filing Amendment No. 2. We are aware of our obligations under the Securities Act of 1933.

If you have any questions regarding the foregoing, please contact Lawrence G. Wee (212-373-3052) or Krista A. Penna (212-373-3586) of Paul, Weiss, Rifkind, Wharton & Garrison LLP.

Sincerely,

Unifi, Inc.
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Unifi Sales & Distribution, Inc.
Unifi International Service, Inc.
Spanco Industries, Inc.
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GlenTouch Yarn Company, LLC
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Unifi Textured Polyester, LLC
Unimatrix Americas, LLC

By: /s/ Charles F. McCoy
Name: Charles F. McCoy
Title: Vice President

Unifi Export Sales, LLC
Unifi Manufacturing Virginia, LLC

Unifi, Inc., as member

By: /s/ Charles F. McCoy
Name: Charles F. McCoy
Title: Vice President

Unifi Manufacturing, Inc., as member

By: /s/ Charles F. McCoy
Name: Charles F. McCoy
Title: Vice President

Unifi Kinston, LLC

Unifi Manufacturing, Inc., as sole member

By: /s/ Charles F. McCoy

Name: Charles F. McCoy

Title: Vice President

cc: Lawrence G. Wee, Esq.

Paul, Weiss, Rifkind, Wharton & Garrison LLP