

PricewaterhouseCoopers
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The Directors
GKN Freight Services Limited
Equity House
128/136 High Street
Edgware
Middlesex
HA8 7EL

3 February 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 GKN Freight Services Limited, registered number 00056211 from 3 February 2003.

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 shareholders or creditors of GKN Freight Services Limited.

Yours faithfully,



PricewaterhouseCoopers

