



KPMG Audit Plc
Information, Communications & Entertainment
1 Puddle Dock
London EC4V 3PD
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 2966
DX 38050 Blackfriars

RAC Plc
17 Connaught Place
London
W2 2EL

Our ref rms/djc/644

Contact Bob Seale
020 7311 2025

10 October 2005

Dear Sirs

Statement to the directors of RAC Plc, no 00229121, on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG Audit Plc

KPMG Audit Plc



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21/10/2005