

Price Waterhouse

219964



15 December 1995

The Directors
Tuffnells Parcels Express Limited
Shepcote House
Shepcote Lane
SHEFFIELD
S9 1EW

Dear Sirs

We give notice that we are resigning as auditors of Tuffnells Parcels Express Limited with effect from ~~14~~ December 1995. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Tuffnells Parcels Express Limited.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

HCP/AD/MC

