

MURPHY
SALISBURY
chartered
accountants

Our Ref : SRS/S063
Your Ref :
Date : 28 July 2006

The Directors
Saville Tractors Limited
Bearley
Stratford upon Avon
Warwickshire
CV37 0TY

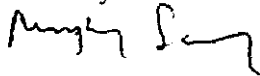
376 443

Dear Sirs,

We hereby resign as auditors of the Company with effect from the date hereof.

In accordance with Section 394(1) of the Companies Act 1985, we hereby state that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully



Murphy Salisbury



A17	*ASEICHVZ*	685
COMPANIES HOUSE		11/08/2006
A07	*ASTY7HPP*	716
COMPANIES HOUSE		05/08/2006