

**CALDER & CO**  
CHARTERED ACCOUNTANTS

**PARTNERS**

P K S EWEN                      D J GALLAGHER  
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301957

Our Ref: F010R/IF

20 October 2006

Dear Sirs,

FREIGHT TRANSPORT ASSOCIATION LIMITED

In accordance with Section 392 of the Companies Act 1985, we hereby resign as auditors of Freight Transport Association Limited with immediate effect.

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,



CALDER & CO

The Directors  
Freight Transport Association Limited  
Hermes House  
St. John's Road  
Tunbridge Wells  
Kent  
TN4 9EZ



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