

PricewaterhouseCoopers
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The Directors
Dutton-Forshaw Investments Limited
The Threshing Barn
Bignell Park Barns
Chesterton
Bicester
Oxfordshire
OX6 8TD

14 October 1999

Our reference: lkpc0336.doc

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the following companies with effect from 1 October 1999:

<i>Name of client</i>	<i>Registered number</i>
Dutton-Forshaw Investments Limited	3456828
Dutton-Forshaw Holdings Limited	3456809
The Dutton-Forshaw Motor Company Limited	680734
Dutton-Forshaw Machinery Limited	24306
Dutton-Forshaw (Land Machinery) Limited	447678
Saville Tractors Limited	376443
The Dovercourt Motor Company Limited	643930
Jack Barclay Limited	719989

Statutory notice under Section 394

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 the above companies.

Yours faithfully



PricewaterhouseCoopers



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6NN. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.