

Our Ref: ALJ/PW/HJT12

**KIDSONS
IMPEY**

Chartered Accountants

2 December 1996

The Directors
BSG International plc
Seton House
Warwick Technology Park
Gallows Hill
Warwick CV34 6DE

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Birmingham B2 5AD
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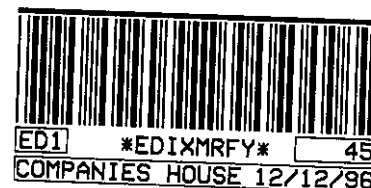
Dear Sirs

In accordance with Section 392 of the Companies Act 1985, this letter gives formal notice of our resignation, with immediate effect, as auditors to the companies set out in the attached schedule 1.

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 members or creditors of each company.

Yours faithfully

Kidsons Impey



Aberdeen Altrincham Aylesbury Beverley Blackburn Bristol Chelmsford Chester Coventry Derby Edinburgh Glasgow Grimsby Hereford Horsham Hove Hull Ipswich
Leeds Letchworth Liverpool London Manchester Norwich Nottingham Ormskirk Solihull Spalding Tunbridge Wells

Full list of member firms available from Spectrum House, 20-26 Cherry Street, London EC1A 4HH

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales

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Schedule 1

UK subsidiaries of B.S.G. International plc of which
Kidsons Impey are to resign as auditors

<u>Company Name</u>	<u>Registration Number</u>
Allparts International Limited	226573
Autolease Finance Limited	1090741
Autolease Fleets Limited	632485
Autolease Limited	767474
B.S.G. Computer Services Limited	712136
B.S.G. Finance Limited	263827
B.S.G. Holdings Limited	677179
B.S.G. Information Systems Limited	751718
B.S.G. Secretarial Services Limited	579928
B.V.I. Lighting Limited	152970
Barlow Fasteners Limited	639028
Bristol Street First Investments Limited	251237
Bristol Street Fleet Services Limited	1155778
Bristol Street Fourth Investments Limited	522856
Bristol Street Limited	196467
Bristol Street Manchester Limited	166522
Bristol Street Motors (Cramlington) Limited	653239
Bristol Street Motors (Exports) Limited	640528
Bristol Street Motors (Stanley) Limited	446217
Bristol Street Second Investments Limited	926544
Bristol Street Third Investments Limited	694464
Bristol Street Waltham Cross Limited	1261700
Britax (P.M.G.) Limited	406476
Britax Automotive Components Limited	385881
Britax Birmingham Limited	326911
Britax Childcare Limited	261123
Britax Childcare Products Limited	759349
Britax Consultants Limited	353471
Britax International Limited	1082250
Britax Limited	666860
Britax Rumbold Limited	278391
Britax Safety Systems Limited	203809
Britax Technical Services Limited	361019
Britax Vega Limited	945580
Britax Wingard Limited	301291
Britax-Excelsior Limited	294545
Fleet Datascan Limited	913475
Forward Seton House Limited	824878
G.H. Tools Limited	543934
Griffiths Bentley & Co., Limited	437299
Herman Smith (Special Products) Limited	993239

Inchmead Holdings Limited	1599695
Jessups Limited	622158
Jessups Motor Group Limited	312540
Jessups Vehicle Contracts Limited	908886
Marmet Limited	202203
Marmet (Scotland) Limited	23387
Motor Parks Limited	352063
National Allparts Limited	1371933
P.S.V. Wypers Limited	1472333
Premier (Sutton) Limited	448256
Restmor Group Limited	734376
Trucklease Contracts Limited	329211
Tyne Tees Finance Limited	760029