

PRIVATE AND CONFIDENTIAL

WE CERTIFY THAT THIS IS A
TRUE COPY OF THE ORIGINAL
DOCUMENT

The Directors
Teesside Motor Services Limited
1 Sovereign Court
8 Graham Street
Birmingham
B1 3JR


DICKINSON DEES
SOLICITORS

30 July 1996

BM/MCR/TS

Direct line
0121-232-4270

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394 (1) of that Act, we confirm 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

Ernst & Young

