

89 Sandyford Road
Newcastle upon Tyne NE99 1PL

Telephone: 0191-232 8493
Telex: 884657 PRIWAT G
Facsimile: 0191-261 9490
DX: 69110 Newcastle 10

Price Waterhouse

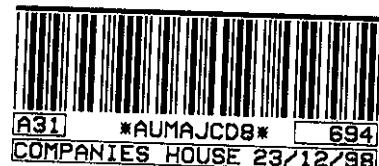


27 October 1998

PRIVATE AND CONFIDENTIAL

The Boards of Directors of:

ARRIVA plc
Alnery No 1345 Limited
ARRIVA Automotive Solutions Limited
ARRIVA Automotive Solutions (10) Limited
ARRIVA Automotive Solutions (11) Limited
ARRIVA Automotive Solutions (12) Limited
ARRIVA Automotive Solutions (1) Limited
ARRIVA Automotive Solutions (2) Limited
ARRIVA Automotive Solutions (3) Limited
ARRIVA Automotive Solutions (4) Limited
ARRIVA Automotive Solutions (9) Limited
ARRIVA Bus & Coach Rental (1) Limited
ARRIVA Bus & Coach Rental (2) Limited
ARRIVA Bus & Coach Rental (3) Limited
ARRIVA Bus & Coach Rental (4) Limited
ARRIVA International Limited
ARRIVA Motor Retailing plc
ARRIVA Tours Limited (formerly The Pullman Group)
ARRIVA Cheshire Limited
A.J. Transit Limited
Baker East Limited
Batchelor Bowles & Company Limited
Cardiff Bluebird Limited
British Bus Consultants Limited
British Bus Group Limited
British Bus plc
British Bus (1993) Limited
British Bus (Properties) Limited
Broadwood Finance Company Limited
Brockholes Limited
ARRIVA Bus and Coach Limited
B.B. Motors (Bristol) Limited
C - Line Bus Company Limited
Cardiff Bluebird Limited
Classic Trim Limited
Northumbria Motor Services
ARRIVA Colchester Limited
ARRIVA East Herts & Essex Limited
County Bus Holdings Limited
Cowie Aviation Limited
Cowie Contract Hire Limited
Cowie Financial Services Limited
Cowie Lease Limited



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Offices at Aberdeen, Birmingham, Bristol, Cardiff, Edinburgh, Glasgow, Hull, Leeds, Leicester, London, Manchester, Middlesbrough, Newcastle, Nottingham, St Albans, Southampton and Warrington.

The partnership's principal place of business is at 89 Sandyford Road, 30 London Bridge Street, London SE1 9SY where a list of the partners' names is available for inspection.

The firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.



Crosville Bus Limited
Crystal Coaches Limited
Curtis Coaches Limited
Derby City Transport Limited
Derby Omnibus Limited
North East Bus Limited
East Coast Buses Limited
Eastern Tractors (1981) Limited
Eastern Tractors (Holdings) Limited
Eden Bus Services Limited
Fickling Investments Limited
Francis Garage Limited
Frontline Enterprises Limited
ARRIVA West Sussex Limited
Gordons (Stockport) Limited
Grey Green Limited
Guildford & West Surrey Buses Limited
Hanger Trucks Limited
Hoppanstopper Limited
Horsham Buses Limited
Interleasing (UK) Limited
Invictaway Limited
Kennan Investments Limited
Kentish Bus & Coach Company Limited
Lathom Van Hire Limited
ARRIVA The Shires Limited
ARRIVA London North Limited
ARRIVA Mersyeside Limited
ARRIVA Croydon & North Surrey Limited
London & Country Bus (North West) Limited
Londonlinks Buses Limited
ARRIVA Watford
L.J. Transit Limited
L.J. Transit (Southern) Limited
Maidstone & District Advertising Limited
Maidstone & District Motor Services Limited
Maldencrest Limited
Marley Vehicle Leasing Limited
ARRIVA Fox County Limited
Midland Fox (Leisure) Limited
ARRIVA Midland North Limited
ARRIVA North East Limited
North East Bus Properties Limited
New Enterprise Coaches (Tonbridge) Limited
North British Bus Limited
ARRIVA North West Limited
ARRIVA Northumbria Limited
The Bee Line Buzz Company Limited
Liverline Travel Services Limited
Arrowline (Travel) Limited
Parkway Motor Company Limited
Tees & District Transport Company Limited

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Peter Sherratt Limited
Pickering's Transport Services Limited
Preston Hall Limited
Proudmutual Fleet Management Limited
Rochester & Marshall Limited
Runway Motors (Bristol) Limited
London & Country Limited
ARRIVA Yorkshire North Limited
South Lancashire Transport Limited
ARRIVA London South Limited
ARRIVA Yorkshire South Limited
Southend Buses Limited
ARRIVA Southend Limited
SPA Motor Holdings Limited
Stevenson Of Uttoxeter Limited
Stevensons Bus Services Limited
Colchester Borough Transport Limited
ARRIVA Tees & District Limited
ARRIVA Teesside Limited 803241
ARRIVA Manchester Limited
Midland Red North Limited
The Keep Motor Group (Epsom) Limited
The Keep Motor Group (High Wycombe) Limited
The Keep Motor Group (Worcester) Limited
The Keep Motor Group (Wolverhampton) Limited
The Keep Trust Limited
The Proudmutual Transport Group Limited
The Original London Sight-Seeing Tours Limited (formerly London Coaches)
The Original Passenger Picture Show Limited
Teesside Motor Services Limited
T. Cowie Property Developments (Birmingham) Limited
T. Cowie Property Developments (Sheffield) Limited
U Drive Rental Limited
Guildford & West Surrey Buses Limited
ARRIVA Durham County Limited
Upperchance Limited
Viking Tours and Travel Limited
Vocas Limited
Welch Limited
ARRIVA Yorkshire Limited
United Automobile Services Limited
Whelham Needs Limited
Yorkshire Bus Group Limited
Yorkshire Bus Holdings Limited
ARRIVA Yorkshire West Limited

Admiral Way
Doxford International Business Park
Sunderland
SR3 3XP

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The Board of Directors
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Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

PRICE WATERHOUSE

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COMPANIES HOUSE 21/11/98