

The Directors  
Eurofleet Rental Limited  
Little Wigston  
Swadlincote  
Derbyshire  
DE12 7BJ

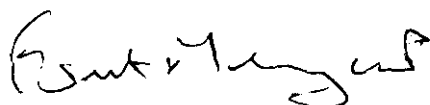
7 September 2006

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 your company.

Yours faithfully



Ernst & Young LLP

