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The Directors
National Tyre Service Limited
Battle Place
Langside
Glasgow
G42 9TU

Our ref pbg/mm/sc

7 February 2005

Dear Sirs

Statement to the directors of National Tyre Service Limited (Registered Number 986754) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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 company's members or creditors.

Yours faithfully

KPMG LLP
KPMG LLP

