

Price Waterhouse



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6 May 1999

PRIVATE AND CONFIDENTIAL

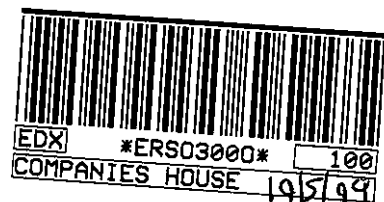
The Directors
Dana Capital Limited
Dana Commercial Credit (June) Limited
Portmore
Monument Hill
Weybridge
Surrey
KT13 8RX

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 Dana Capital Limited and Dana Commercial Credit (June) Limited with immediate effect.

Yours faithfully

Price Waterhouse



DANA CAPITAL LIMITED

Minutes of a Meeting of the Board of Directors of the Company held at 1801 Richards Road,
Toledo, Ohio on 17th MAY 1999 at 12.00 ~~a.m.~~/p.m.

Present : Rodney R Filcek (Chairman)
Paul J Bishop

1. QUORUM

A quorum being present, the Chairman declared the meeting open.

2. RESIGNATION OF AUDITORS

Notice of the resignation of Price Waterhouse having been received IT WAS RESOLVED :

- (a) that PricewaterhouseCoopers be appointed to fill the casual vacancy thus arising;
- (b) that PricewaterhouseCoopers take over the existing engagement letter between the company and Price Waterhouse with immediate effect, on identical terms and conditions (but reading references to any Price Waterhouse entity or person as references to corresponding PricewaterhouseCoopers entity or person).

3. CLOSE

There being no further business, the Chairman declared the meeting closed.



CHAIRMAN