

## *Price Waterhouse*

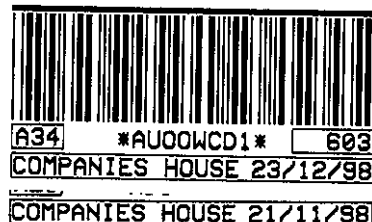


27 October 1998

### 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





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 2157220  
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

COMPANIES HOUSE 21/11/98



Peter Sherratt Limited  
Pickering's Transport Services Limited  
Preston Hall Limited  
Proudmutter 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  
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 Proudmutter 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

27 October 1998  
The Board of Directors  
Page 4



Dear Sirs

GUILDFORD + WEST SURREY  
BUSSES LTD

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

COMPANIES HOUSE 21/11/98