

SOLOMON HARE
CHARTERED ACCOUNTANTS

Oakfield House, Oakfield Grove, Clifton, Bristol BS8 2BN
Telephone: 0117 933 3000 Facsimile: 0117 933 3001

28 OCT 1998

The Directors
West Anglia Great Northern Railway Limited
Hertford House
1 Cranwood Street
London
EC1V 9GT

DKP/WE05955

27 October 1998

3007966

Dear Sirs

WEST ANGLIA GREAT NORTHERN RAILWAY LIMITED

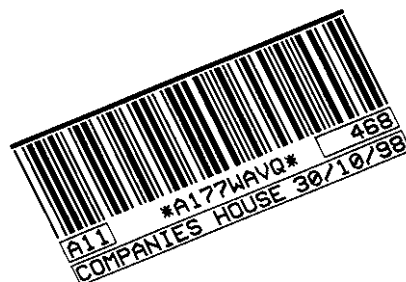
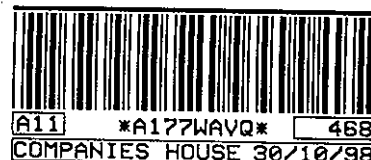
Following our recent discussions, we are now writing to confirm our resignation as auditors of the above named company as from 27 October 1998.

We attach a statement as required by Section 394 of the Companies Act indicating that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. A copy of this statement should be deposited with the Registrar of Companies as required by Section 394 within fourteen days.

Yours faithfully

Solomon Hare

SOLOMON HARE



Partners:

Philip E Moody FCA ATII (Senior Partner) • Michael S Barr FCA • Nigel P Belletty FCA • Martin D Brown FCA • Richard W Bunker FCA ATII • Stephen F Butt FCA
Richard Chant FCA FTII • Ian S Cooper FCA • John W Davies MIPA MSPI • Peter W Engel MIPA MSPI • Timothy J Keeley FTII • Michael D Lea ACA ATII • Roy Macfarlane FCA
Richard F Mannion FCA FTII • David J Mouncey ACA ATII • Michael J Neale FCA • J Andrew Peters FCA ATII • David K Pike FCA • Nicholas J Reeve FCA • David W Roper FCA
Stephen D Toole FCA • Gareth R White FCA • David C Wragg FCA • David A Smart FCA (Partnership Secretary)

Chairman: Peter D McPherson BSc

Associate: Clive Chapman CMA (Chartered Accountant) and London • Associated Office at Gloucester

In association with BDO Stoy Hayward

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales

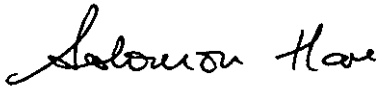
SOLOMON HARE

To the directors of West Anglia Great Northern Railway Limited

Company number: 3007944

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of West Anglia Great Northern Railway Limited which we consider should be brought to the attention of members or creditors of the company.



SOLOMON HARE

27 October 1998