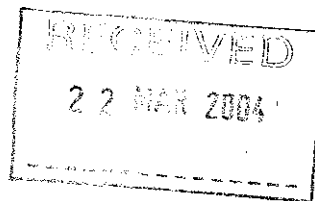


3061532

The Directors of the Companies listed in Appendix 1  
Ashtead Group  
King's Court  
41-51 Kingston Road  
Leatherhead  
Surrey  
KT22 7AP



23 March 2004

Dear Sirs,

**Notice of resignation as auditors**



In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the Companies listed in Appendix 1 with effect from 23 March 2004.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the Companies listed in Appendix 1.

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

**Certified to be a true copy  
SLAUGHTER AND MAY**

*Slaughter and May*  
One Bunhill Row, EC1Y 8YY

Company name	Company number
Ashtead Group plc	1807982
Ashtead Plant Hire Company Limited	444569
Ashtead Plant Hire Company (Ireland) Limited	2766044
Ashtead US Investments Limited	2554639
✓ Ashtead US Holdings Limited	3061532 ✓
Warrington Finance	4520837
Sheriff Holdings Limited	2096986
Sheriff Plant Hire Limited	1297611
Carter and Bradbury Limited	240229