

**PricewaterhouseCoopers**

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The Directors
Lynx Express Limited
St George's Way
Bermuda Industrial Estate
Nuneaton
CV10 7JS

21 February 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Lynx Express Limited and its subsidiary undertakings on the attached list, registered number 3284685 with effect from 13 March 2003.

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 Lynx Express Limited.

Yours faithfully,

PricewaterhouseCoopers



Appendix 1 – List of subsidiary undertakings

The following companies are subsidiaries of Lynx Express Limited at the registered office of 1 St George's Way Bermuda Industrial Estate, Nuneaton CV10 7JS

Name	Company Number
Lynx Express Management Services Limited	03109551
Red Star Parcels Limited	03095533
Red Star Limited	02942528