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The Directors  
Bleckmann Holdings Limited  
c/o Mary O'Rourke  
TNT Holdings (UK) Limited  
PO Box 99  
Railway Street  
Ramsbottom, Bury  
Lancashire BL0 9AL

26 February 2003

ES/P.W/KAT

Direct Line  
020-7951 0259

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of Bleckmann Distribution Limited.

This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully



Ernst & Young LLP



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