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**Deloitte
& Touche**

The Secretary
First National Bank plc
First National House
College Road
Harrow, Middlesex
HA1 1FB

17 April 2002

Dear Sir

This letter is formal notice of our resignation as auditors of the companies set out in Appendix 1 with effect from 17 April 2002.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche



APPENDIX 1

Company Name	Company Number
Abbey National Vehicle Finance Limited	2165062
First National Vehicle Holdings Limited	2841609
First National Vehicle Contracts Limited	1428787
Highway Vehicle Management Limited	3113876
Fleet Management Services Limited	530801
SG Motor Finance Limited	3031697
Whitechapel Corporate Services Limited	87454C
SG Motor Leasing Limited	2190650
First National Vehicle Leasing Limited	910788
First National Contract Hire Limited	2528691
First National Fleet Management Services Limited	2245811
First National Shrewsbury Limited	473849
Highway Vehicle Leasing Limited	1697114
Highway Contract Hire Limited	1523965
Car Ownership Finance Limited	3985681
Dealer Employee Car Scheme Limited	830682
NW Motor Finance Limited	2478631
PC Motor Finance Limited	2122335
Personal Motoring Plan Limited	3424470
UMF Limited	4081144