

your reference

our reference  
MAH/CM/482

The Directors  
T & C Holdings Limited and subsidiaries  
44 Union Row  
ABERDEEN  
AB1 1SA

17 August 1998

Dear Sirs

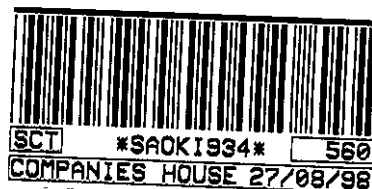
**T & C Holdings Limited**  
**The Town & County Motor Garage Limited** *SC007861*  
**Town & County Motors Limited**  
**Town & County Service Stations Limited**  
**Campbell & Sellar Limited**

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers 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 the above companies with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the companies that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully

*Coopers & Lybrand*



*IAM.*