

SC 86090

PricewaterhouseCoopers
Kintyre House
209 West George Street
Glasgow G2 2LW
Telephone +44 (0) 141 248 2644
Facsimile +44 (0) 141 242 7481

The Directors
Stagecoach Group plc
10 Dunkeld Road
Perth
PH1 5TW

18 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.

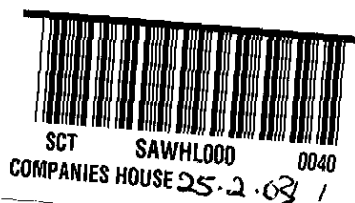
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of certain subsidiaries of Stagecoach Group plc (refer to Appendix for list of the subsidiaries and their registration numbers) with effect from 24 February 2003

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 companies listed in the Appendix.

Yours faithfully,



PricewaterhouseCoopers



Appendix

Registration number Company Name

02280592	PSV Claims Bureau Limited
SC112360	Stagecoach International Services Ltd
SC086090	Stagecoach Rail Limited
SC102049	Magicbus Scotland Limited
02754391	Stagecoach Europe Limited
SC024861	Transport Tokens Scotland Limited
03092390	Elysia Limited
01621388	Stagecoach Kenya Limited
SC190288	Stagecoach Rail JVP Limited
SC192409	Stagecoach Asia Limited
03535245	Precis (1628) Limited
SC183051	Randotte (No. 451) Limited
SC199529	Stagecoach Technology Limited
SC176704	Stagecoach Aviation Group Limited
SC176671	Stagecoach North America Limited
SC184124	Stagecoach Aviation Europe Limited
03787587	SCUSI Limited
03795345	SCOTO Limited
SC198712	SCH US Bond Co Limited
SC192154	The Integrated Transport Company Limited
01076484	National Transport Tokens Limited
03142135	Stagecoach Devon Limited
0123665	Stagecoach (North West) Limited
02815080	Glossopdale Bus Company Limited
02870260	GM Buses South Holdings Limited
02818654	Greater Manchester Buses South Limited
02130392	Transit Holdings International Limited
02272113	Thames Transit Limited
01822941	Cambus Limited
02381505	Viscount Bus & Coach Company Limited
03051451	Cambus Holdings Limited
02041677	Stagecoach West Limited
02516194	Circle Line Coach & Omnibus Company Limited
0176586	United Counties Omnibus Co Limited
0555509	Red & White Services Limited
01556310	Midland Red (South) Limited
01713578	Cheltenham & Gloucester Omnibus Co.
02199821	East Midland Motor Services Limited
02404044	Chesterfield Transport (1989) Limited
01997102	Chesterfield Transport Limited

02406414	Chesterfield Transport PST Limited
02404039	Chesterfield Transport EBT (No 1) Ltd
02402136	Chesterfield Transport EBT (No 2) Ltd
02822774	Whites World Travel Limited
02245309	Halliday-Harte Travel (1988) Limited
01985860	Grimsby Cleethorpes Transport Company Limited
02634683	South Yorkshire Supertram Limited
02754366	South Yorkshire Supertram Operating Company Limited
02295227	Busways Travel Services Limited
02326173	Busways Trustee No.1 Limited
02948104	Busways Trustee No.2 Limited
02390801	Welcome Passenger Transport Limited
02813677	Tyne & Wear Omnibus Company Limited
02546698	Cleveland Transit Limited
02004002	Tees Valley Limited
02004968	Hartlepool Transport Limited
02811530	Hartlepool Transport (1993) Limited
02851342	KHCT (Holdings) Limited
01979370	Kingston Upon Hull City Transport Limited
02851339	KHCT (ESOP) Limited
SC19039	Bluebird Buses Limited
SC097212	Stagecoach (Scotland) Limited
SC026126	Fife Scottish Omnibuses Limited
SC127800	Stagecoach Express Limited
00121237	Western Buses Limited
SCO16447	A1 Service Limited
SC118434	Stagecoach Glasgow Limited
01673542	Stagecoach (South) Limited
02087637	Stagecoach East Kent Limited
00144585	East Kent Road Car Company Limited
02328402	East London Bus & Coach Company Limited
02328595	South East London and Kent Bus Company Limited
SC212093	Stagecoach Holdings Limited
02381778	Stagecoach Services Limited
SC238522	Randotte (No.510) Limited