PRICEWATERHOUSE COPERS @

PricewaterhouseCoopers Queen Victoria House PO Box 88 Guildhall Road Hull HUI 1HH Telephone +44 (0) 1482 224111 Facsimile +44 (0) 1482 327479

Private and Confidential

The Directors
Jardine Motors Group plc
Charter Court
Colchester
Essex
CO4 4TG

1 PML/03/4

COMPANIES HOUSE

26 February 2003

Our ref: TPBC/ANF/CS

Dear Sirs

Notice of resignation as auditors

Active companies	Company registration
Appleyard Commercial Vehicles Limited	563599
Appleyard Group plc	192238
Appleyard Limited	534618
Appleyard Motor Company Limited	153658
Bondco No 312 Limited	2569495
- Clanford Motors Limited	48364
Equinox Business Partners	LP006687
Irsal Limited	3274750
Jardine Motor Management Services Limited	2493512
Jardine Motors Group plc	2470318
Lancaster Europa Limited	1614335
Lancaster Management Services Limited	2240805
Lancaster plc	1538570
Lancaster Ventures Limited	2861510
Legislator 1496 Limited	4070000
Scothall Limited	2311553
- Lancaster Specialist Cars Limited	2463917

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 of the above named companies.



The Directors
Our ref: TPBC/ANF/CS
26 February 2003

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the above named companies with effect from 26 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 the above named companies.

Yours faithfully,

PricewaterhouseCoopers

riendshure Coopers.

COMPANIES HOUSE 25/07/03