

Our Ref PAG/SJJ/W1651/SHH

The Company Secretary
Wardswift Group Plc
1 Twyford Place
Lincolns Inn
Lincoln Road
HIGH WYCOMBE
Bucks HP12 3RE

2174990.

30 August 1996

Dear Sirs

In accordance with the Companies Act 1985, section 392, we wish to confirm our intention to resign as auditors of Wardswift Group Plc with immediate effect.

In our opinion there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

Grant Thornton

Grant Thornton

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