

The Registrar
Companies House
Crown Way
Cardiff
CF4 3UZ

15 September 2009

Ref: RJP/CL

Direct line: 0117 981 2226

Email: rpage@uk.ey.com

Dear Sirs

In accordance with section 521 of the Companies Act 2006, attached is a copy of our resignation letter and statement of circumstances in respect of Car and Commercial Limited (registered number: 3899616).

Yours faithfully



Ernst & Young LLP



INVESTOR IN PEOPLE

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COMPANIES HOUSE

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.

The Directors
STVA UK Limited
CVA House
2 Cooper Road
Thornbury
Bristol
BS35 3UP

15 September 2009

Ref: RJP/CL

Direct line: 0117 981 2226

Email: epage@uk.ey.com

Dear Sirs

STVA UK Limited; Car & Commercial Deliveries Co Limited, C & C Land Limited, Car and Commercial Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of STVA UK Limited and its subsidiaries (as listed above). This resignation takes effect from the date of this letter.

In accordance with section 519(2) of that Act, we confirm that 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.

We draw your attention to the fact that STVA UK Limited (and its subsidiaries as listed above) have their own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Ernst & Young LLP



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Change of Auditor Notifications
Quality Assurance Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

15 September 2009

Ref: RJP/CL

Direct line: 0117 981 2226

Email: rpage@uk.ey.com

Dear Sir/Madam

Re: STVA UK Limited

Company registered number: 1150563

Registered address: CVA House, 2 Cooper Road, Thornbury, Bristol, BS35 3UP

Year end of the company's last audited accounts: 31 December 2008

In accordance with section 522(1)(b) of the Companies Act 2006 ("the Act"), we write to notify you of our resignation as auditors of STVA UK Limited and the other group companies listed.

The resignation takes effect from 15 September 2009 and we consider that this is before the end of our term of office as auditor.

In accordance with section 522(2) of the Act, a copy of our statement deposited with the company under section 519 of the Act is attached.

In accordance with section 522(3) of the Act, the reason for our resignation is that the audit of the group's parent has rotated in accordance with the rotation requirements in France.

Yours faithfully



Richard Page
Director



Schedule of Companies

Name	Registered Number
Car & Commercial Deliveries Co Limited	00664888
C & C Land Limited	0645675
Car and Commercial Limited	3899616