

Company Secretary
Grassicks Garage Ltd
The Triangle
Inveralmond
Perth
PH1 3GA

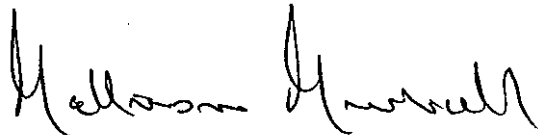
23 January 1998

Dear Sir

In accordance with the Companies Act 1985, Section 394, we would advise that in our opinion there are no circumstances connected with our ceasing to hold office as Auditors of Grassicks Garage Limited which we consider should be brought to the notice of the members or creditors of the company.

We shall deposit a copy of this notice with the Registrar of Companies within 21 days.

Yours faithfully



MALLINSON MARSHALL

