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Deloitte & Touche

The Secretary
Jessups Motor Group
Seton House
Warwick Technology Park
Gallows Hill
Warwick
CV34 6DE

Company Number 312540

4 December 2001

Dear Sir

This letter is formal notice of our resignation as auditors of Jessups Motor Group with effect from 4th December 2001.

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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.

Yours faithfully

Deloitte & Touche



Deloitte Touche Tohmatsu