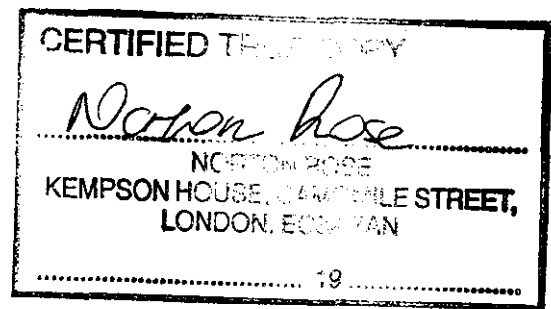


The Directors
Rover Group Limited
International Headquarters
Warwick Technology Park
Warwick
CV4 6RG



Dear Sirs,

Resignation as Auditors

In accordance with Section 392 Companies Act 1985 we hereby resign as auditors of the companies listed in the attached Schedule.

We confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the companies listed in the attached schedule.

Yours faithfully,

KPMG



Resignation as Auditors - Schedule of Companies

Rover Group Limited
Rover Wholesale Limited
Rover Exports Limited
The M.G. Car Company Limited
The Morris Garages Limited
The Rover Company Limited
Rover Cars Limited
Rover Overseas Holdings Limited

