



The Directors
Knorr Bremse SCV Limited
Douglas Road
Kingswood
Bristol
BS15 2NL

Our ref pf/rf/515

11 June 2002

Dear Sirs

Notice of resignation as auditors of Knorr Bremse Systems for Commercial Vehicles Limited (registered number 529247).

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

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KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection