

The Directors  
C D Jordan & Son Limited  
Dundas Spur  
Dundas Lane  
Portsmouth  
PO3 5NX

2 May 2000  
AU18/KHH/JG/L48  
Direct Line  
023 8038 2153  
Direct Fax  
023 8038 2245

Dear Sirs

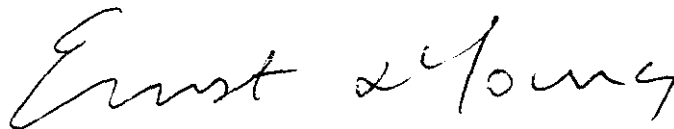
C D JORDAN & SON (TRANSPORT) LIMITED

In accordance with Section 392 of the Companies Act 1985 we write to notify you of our formal resignation as auditor of your companies. This resignation takes effect from 29 March 2000.

In accordance with Section 394(1) of that Act we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

Ernst & Young



INVESTOR IN PEOPLE

■ The United Kingdom firm of Ernst & Young is a member of Ernst & Young International. It is authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business. A list of partners' names is available for inspection at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.