



ANDERSEN

5 April 2001

The Company Secretary
Associated Tyre Specialists Limited and its Subsidiaries
Vantage Point
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Aston
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Binder Hamlyn

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London

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Our ref

T&e\ATS\AM

Dear Sir

STATEMENT BY PERSONS CEASING TO HOLD OFFICE (INCLUDING RESIGNATION)

This letter gives notice of our resignation to act as auditors and to provide certain other services to Associated Tyre Specialists Limited and to the individual subsidiary undertakings and joint venture listed in the Appendix (together "the Companies").

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies members or creditors.

Yours faithfully

BINDER HAMLYN



APPENDIX SPECIFYING SUBSIDIARY UNDERTAKINGS AND JOINT VENTURE

COVERED BY AUDIT RESIGNATION LETTER DATED 5 APRIL 2001

ADDRESSED TO THE COMPANY SECRETARY OF ASSOCIATED TYRE SPECIALISTS
LIMITED

Subsidiary Undertaking

ATS Service & Development Limited - 781416
ATS Limited - 1004191
Milton Tyre Service Limited - 1033237
ATS North Western Limited - 893662
ATS Midlands Limited - 428628
ATS Southern Limited - 856788
ATS Cymru Wales Limited - 752630
ATS Western Limited - 856789
ATS North Eastern Limited - 989203
ATS Scotland Limited - SC013284
ATS Anglia Limited - 811094
West & Sellick (Tyres) Limited -

Joint Venture

Trinity Truck Services Limited