

ATS.



What drives us is you.

ATS ANGLIA LIMITED

Metropolitan House
1 Hagley Road
Birmingham
B16 8AA
Telephone 0121 567 8325

Our Ref: LA/JDH

24 February 2003

Registrar of Companies
Companies House
Crown Way
CARDIFF CF14 3UZ

Dear Sir

ATS Anglia Limited
Company No. 811094

In accordance with Section 392(3) Companies Act 1985, we enclose the notice of resignation deposited at our registered office by our auditors, PriceWaterhouseCoopers.

Yours faithfully

A handwritten signature in black ink, appearing to be 'J. Smith', written over the typed name of the Company Secretary.

Company Secretary
ATS Anglia Limited

Encl



Registered Office: Metropolitan House 1 Hagley Road Birmingham B16 8AA. Registered in England No. 811094

www.atseuromaster.co.uk

PricewaterhouseCoopers

Victoria House
76 Milton Street
Nottingham NG1 3QY
Telephone +44 (0) 115 947 3000
Facsimile +44 (0) 115 947 2660

The Directors
ATS Euromaster Limited
Metropolitan House
1 Hagley Road
Five Ways
Birmingham
B16 8TG

13 February 2003

Dear Sirs,

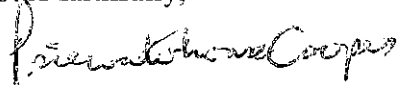
Notice of resignation as auditors: ATS Euromaster Limited; Associated Tyre Specialists Limited and subsidiary companies

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of ATS Euromaster Limited, Associated Tyre Specialists Limited and subsidiary companies, as set out on the attached schedule, with effect from 14 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of ATS Euromaster Limited, Associated Tyre Specialists Limited and subsidiary companies.

Yours faithfully,



PricewaterhouseCoopers

Schedule of Companies

ATS Euromaster Limited
Associated Tyre Specialists Limited
ATS Service and Development Limited
ATS Limited
Milton Tyre Service Limited
ATS North Western Limited
ATS Midland Limited
ATS Southern Limited
ATC Cymru Wales Limited
ATS Western Limited
ATS North Eastern Limited
ATS Scotland Limited
X ATS Anglia Limited X
Associated Tyre Specialists (Wholesale) Limited, formerly West & Sellick (Tyres) Limited