I. Lancaster & Co.

CHARTERED ACCOUNTANTS

IAN LANCASTER FC A

Our ref IL 31 March 2008

The Board of Directors S S Motors (Fuels) Limited Honeysome Road CHATTERIS Cambs PE16 6RZ 891979

3 & 5 East Park Street, Chatteris, Cambridgeshire PE16 6LA

Telephone Chatteris (01354) 694111/2 Fax (01354) 692291

Dear Sirs & Madam

Further to our recent discussions, we hereby resign as auditors of S S Motors (Fuels) Limited

In accordance with Section 394(1)Companies Act 1985, we confirm there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

I LANCASTER & CO

