



Our reference  
AVM/JKK/7290  
Your reference

Pilling Motor Group Limited,  
London Road,  
Two Waters,  
Hemel Hempstead,  
Herts.  
HP3 9AA.

AK

## Hardcastle Burton

Chartered Accountants  
Registered Auditors

00993353

Old School  
The Common, Redbourn  
St. Albans, Herts  
AL3 7NG  
Tel: 01582 793161  
Fax: 01582 793974

Offices at:  
Northwood Newmarket  
Hoddesdon Royston

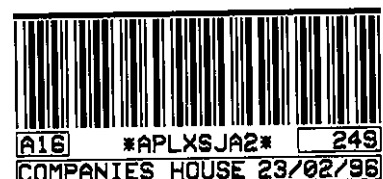
December 13, 1995

Dear Sirs,

We formally resign as auditors of Pilling Motor Group Limited and confirm that there are no matters connected with our resignation, which in our opinion should be brought to the attention of the members or creditors.

Yours faithfully,

HARDCASTLE BURTON



*Partners:*

John F. Palmer  
Alan V. Melvin  
John F. T. Neighbour  
B. Peter Homent

Brian D. Claxton  
Brian W. Harley  
Collin J. Hayfield  
Keith A. Grover

John S. Clarke  
Philip J. Tostevin  
Gary S. Pyle  
Mark T. Wilkins

*Consultant:*

C. Berry Hardcastle

Member of the UK 200 Group

Authorised to carry on investment  
business by the Institute of Chartered  
Accountants in England and Wales