

PricewaterhouseCoopers
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The Directors
TNT Holdings (UK) Limited
Railway Street
Ramsbottom
Bury
Lancashire
BL0 9AL

25th February 2003

Dear Sirs,

Notice of resignation as auditors

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 the companies as listed in the appendix to this letter with effect from 6th March 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 the companies listed in the appendix to this letter.

Yours faithfully,


PricewaterhouseCoopers



Appendix

TNT Holdings (UK) Limited	3230377
Project Hurricane Limited	4165730
PTT Post UK Holdings Limited	1162661
The Data Depot (Midlands) Limited	3179692
TNT Despatcher Limited	1628505
TNT Europe Limited	1098754
TNT European Airlines Limited	1628529
TNT Express Worldwide Investments Limited	1628523
TNT Newco Limited	2604019
TNT SPC Limited	3324517
TNT Transport (Europe) Plc	1627580
TNT Transport Limited (Formally TNT Express (UK) Limited)	1141530
TNT UK Limited	1628530