Grant Thornton

Chartered Accountants
The UK Member Firm of
Grant Thornton International

Our Ref RJC/T1431/AJH

The Company Secretary
Thetford Compactor Finance Limited
Brunel Way Industrial Estate
Mundford Road
Thetford
Norfolk
IP24 1HP

1567358

15 December 1998

Dear Sir

In accordance with the Companies Act 1985, Section 392, we wish to inform you of our intention to resign as auditors of Thetford Compactor Finance Limited ("the Company") with immediate effect.

In accordance with Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which should be brought to the notice of the members or creditors of the Company.

We shall deposit a copy of this notice with the Registrar of Companies within 21 days.

Yours faithfully

Grat Neath

18 Langton Place Bury St Edmunds Suffolk IP33 1NE Tel 01284 701271 Fax 01284 762760

